

Budget 2026–27



Borough of Queenscliffe
Queenscliff & Point Lonsdale, Victoria, Australia

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Chief Executive Officer Introduction

I am proud to present my first budget as the Chief Executive Officer, the 2026-27 Budget sets a clear and responsible course for service delivery, maintaining community infrastructure, environmental resilience and supporting the wellbeing of our community. This budget has been carefully developed to strengthen the Borough's long-term sustainability and protect its continued independence.

Throughout the development we have considered community feedback, strategic objectives, legislative responsibilities and the financial sustainability of the organisation. The budget development is a collective effort and benefits from diverse perspectives and constructive dialogue.

This budget reflects a disciplined and measured response to a challenging operating environment, with a strong focus not only on responsible stewardship and practical service delivery today, importantly what will sustain, provide vitality and strengthen our community into the future. At its core, this budget acknowledges that maintaining our level of service, our financial resilience and our independence requires careful strategic planning.

The budget is balanced on a cash basis, maintains Council's zero debt position and includes a transfer of \$276,000 of unallocated cash surplus to the General Reserve to support future needs. Importantly, it achieves this without drawing on existing reserves to fund ongoing operations. On a recurring basis, the budget forecasts a surplus of \$66,000, reinforcing Council's capacity to sustainably deliver services while maintaining the financial discipline needed to respond to future pressures and opportunities.

A significant capital program of \$6.7 million will be delivered, with investment focused on renewing and improving the assets that underpin our community's liveability and economic strength. These investments are not just about maintaining infrastructure but importantly creating the conditions for economic vitality within the Borough. Works across road safety, public facilities, resilience and energy initiatives, public realm improvements and tourism-related assets all contribute to a strong, attractive and functional Borough that supports local business, visitation and community life.

An asset renewal ratio of 2.79 well above the target of 1.0 demonstrates a strong commitment to protecting the long-term quality, safety and functionality of our infrastructure. This is critical to ensuring we are not passing future costs onto the next generation, but instead actively safeguarding the assets our community relies on.

While cost pressures remain, particularly in relation to inflation, enterprise bargaining outcomes and projected declines in interest income, Council is well positioned to respond. Healthy reserve levels, disciplined expenditure management, planned service reviews, and a continued focus on growing our own-source revenue all strengthen our ability to navigate uncertainty.

Equally important is our continued focus on advocacy. For a small and unique municipality like the Borough, strong and strategic advocacy is essential to securing external investment including applying for State and Federal grants, influencing policy and ensuring our community's needs are recognised. Our advocacy efforts are a key part of sustaining our services, protecting our interests and strengthening our long-term viability.

In summary, this budget is designed to deliver for the community today, while building the resilience, independence and economic strength that will sustain the Borough of Queenscliffe into the future.

Jane Grover
Chief Executive Officer

Executive summary

2025–2029 Council Plan

Council has prepared a budget for the 2026–27 financial year that aligns with the strategic direction in the current Council Plan. Over the next four years, the Council will be guided by a series of principles which describe how the Council work together to deliver for the community:

1. Ensuring all community members have a voice in the decision making process;
2. Striving for improvement in all Council operations and services;
3. Striving to ensure people can enjoy active, safe, healthy and rewarding lives at all ages; and
4. Promoting practices that protect and enhance the natural environment.

2026–27 Budget

The 2026–27 Budget explains how Council plans to fund the services it provides to the community over the next year. It includes spending on renewing and improving Council infrastructure, as well as funding for a range of day-to-day projects and activities.

Local governments continue to operate in a challenging financial environment. Rising input costs, combined with statutory limits on rate increases, place significant pressure on councils' ability to maintain essential services while managing expenditure responsibly.

Ongoing global uncertainty increases the risk that inflation may remain elevated for longer than anticipated, which could further constrain Council's financial capacity. Council has limited scope to absorb cost increases beyond the economic assumptions incorporated into this budget. These assumptions will be monitored and, where necessary, updated through the quarterly budget review process based on newly available information.

Council has healthy general and asset renewal reserves that help protect against short-term inflation pressures. At the same time, Council remains careful and disciplined in managing its spending.

On a cash basis, the Budget is balanced and maintains a zero-debt position, including a transfer of \$276,000 of unallocated cash surplus to the general reserve for future use. Despite higher costs for materials, goods and services, the Budget does not rely on drawing down existing reserves. Looking only at ongoing income and ongoing expenses, the Budget forecasts a small surplus of \$66,000, which is close to break-even.

As the planned service review is still at an early stage, no additional efficiency savings have been included in the budget. Any resulting changes will be incorporated into future forecasts following completion of the review.

An overview of the 2026–27 budget is provided below.

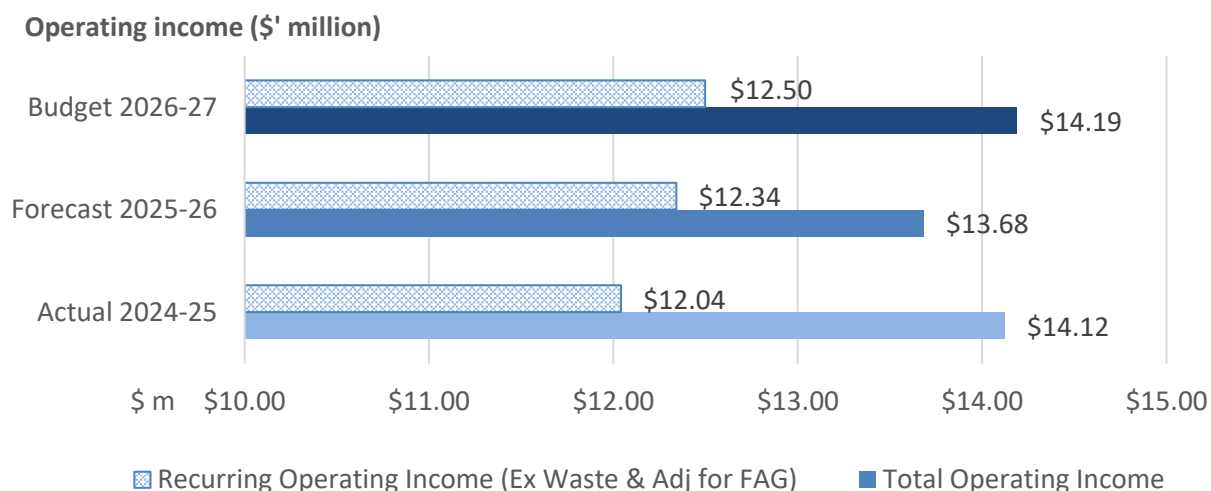
Operating Income

Headlines:

- **Total recurring income (excluding waste management charges) is projected to reach \$12.50 million, reflecting a 1.3% increase compared to the 2025–26 forecast when adjusted for Financial Assistance Grant timing.**

The budget shows that total operating income is expected to increase by 3.7% (\$507,000) compared to the 2025–26 forecast, after excluding capital grants and capital contributions. However, this increase does not fully reflect ongoing income growth, as it is affected by one-off items such as non-recurring grants and the timing of the Financial Assistance Grant (FAG).

When these one-off items are removed, along with waste management charges that are matched to waste service costs under full cost recovery, and the timing of the FAG is adjusted, recurring operating income is expected to increase by 1.3% (\$156,000). This brings total recurring operating income to \$12.50 million for 2026–27.



Rates

Headlines:

- **A rate increase of 2.75%, the increase is expected to generate an additional \$214,000 in rate income (on an annualised basis), bringing total rates income for 2026–27 to approximately \$8.0 million.**
- **Valuations across the Borough have declined by an average of 2.4%. However, property valuation movements do not impact Council's total rates income, these changes only affect the distribution of rates.**

The budget includes a rate increase of 2.75%, which is in line with the State Government’s rate capping rules for Victorian councils. This increase is expected to generate an additional \$214,000 in rate income (on an annualised basis), bringing total rates income for 2026–27 to about \$8.0 million.

Property valuations across the Borough have not changed evenly. Based on certified figures from the Valuer-General Victoria, overall property values have declined by an average of 2.6%, mainly due to a 2.7% drop in residential property values.

Valuation changes also varied by location. Queenscliff recorded a small reduction of 0.7%, while relatively larger decreases were seen in Point Lonsdale (3.8%) and Springs (2.6%).

Across all property categories, around 52% of residential properties experienced either a smaller-than-average reduction in valuation or an increase in value compared to the previous valuation. As a result, these properties will contribute a slightly higher share of the total rates compared to other property categories.

Waste management charges

Headlines:

- **Residential properties will see a \$48 increase (9.6% increase) in total waste charges for the 2026-27 financial year.**
- **Commercial and vacant land properties will see a \$20 decrease (9.9% decrease) in total waste charges for the 2026-27 financial year.**

Income from waste management charges is expected to increase by 9.4% (\$142,000) in 2026–27, bringing the total to \$1.66 million (before pensioner concessions). Council continues to apply a full cost-recovery approach so that waste services are funded by waste charges rather than rates.

A small deficit of \$17,000 is forecast for the waste management reserve in 2025–26. This shortfall will be recovered through the 2026–27 waste management charges. If this prior-year deficit had not occurred, the increase in waste charges for 2026–27 would have been lower, at 5.7%.

Waste costs continue to rise faster than CPI, mainly due to higher landfill and recycling disposal costs, including increased landfill levies and the ongoing cost of providing the hard waste service.

For residential properties, total waste charges will increase by \$48 (9.6%), rising from \$500 to \$548 per property, reflecting both kerbside and public waste services.

In contrast, commercial and vacant land properties, which only pay public waste charges, will see a reduction of \$20 (9.9%), with charges decreasing from \$203 to \$183 per property. This reduction primarily reflects a carry-forward adjustment from the 2024–25 financial year to the 2025–26 financial year, following the reallocation of landfill and recycling processing costs between waste service.

User fees

Headlines:

- **Income from tourist parks is expected to see a modest increase of \$33,000 compared to the 2025–26 forecast, representing a 1.7% rise, bringing the total to \$1.95 million.**
- **2026–27 pricing adjustments have been designed to increase park occupancy, particularly during shoulder and off-peak periods.**

Income from user fees is estimated to increase by 1.3% (\$30,000) in 2026–27, totalling \$2,289,000 compared to the 2025–26 forecast.

Tourist Park fees contribute the largest portion of the user fees budget, with total anticipated income of \$1,954,000 for the 2026–27 financial year. This represents an estimated \$33,000 increase compared to the 2025–26 forecast, equating to a 1.7% increase against the forecast.

Council will continue to support affordability across its tourist parks by maintaining accommodation prices during off-peak and shoulder seasons in 2026–27, helping to boost occupancy outside peak periods.

Operating grants

Headlines:

- **Total income of \$1.35 million from recurring operating grants.**

The total operating grant income for 2025–26 is understated due to the early receipt of the Financial Assistance Grant (FAG) in the previous financial year. In addition, the 2025–26 forecast includes \$146,000 in non-recurring operating grants, compared with \$58,000 of non-recurring operating grants included in the 2026–27 budget.

Total recurring operating grant income for 2026–27 is expected to be \$1.35 million. This appears to be an increase of \$298,000 (28.4%) compared to the 2025–26 forecast. However, this comparison is affected by the early payment of the 2025–26 Financial Assistance Grant, which was received in 2024–25.

After adjusting for the timing of the Financial Assistance Grant, recurring operating grant income increases by only \$3,000 (0.2%) compared to the 2025–26 forecast. Year-on-year movements are affected by the cyclical nature of one recurring operating grant, which is received on a three-yearly basis.

Other income

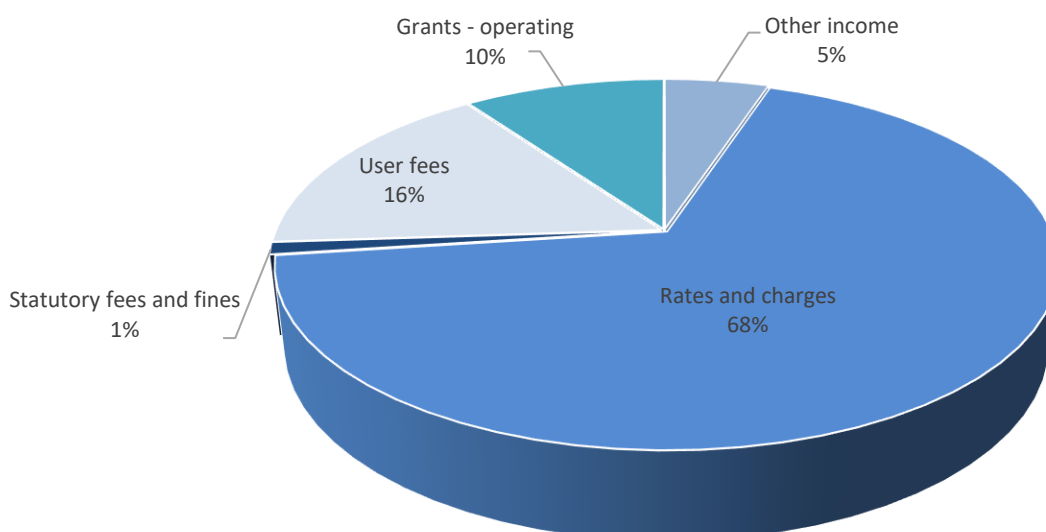
Headlines:

- **Interest income is anticipated to decrease by \$111,000 to \$439,000 in 2026–27 compared to the 2025-26 financial year forecast.**

Overall, other income is expected to decrease by 17.5% (\$149,000), bringing the total to \$702,000 in 2026–27. This reduction is mainly due to an expected \$111,000 fall in interest income from investments, declining to \$439,000. The comparison is also affected by \$32,000 of one-off income received in 2025–26.

Council has taken a conservative approach when estimating interest income, reflecting ongoing market volatility. These estimates will be reviewed and updated through quarterly budget reviews during the year.

Sources of operating income:



Operating Expenses

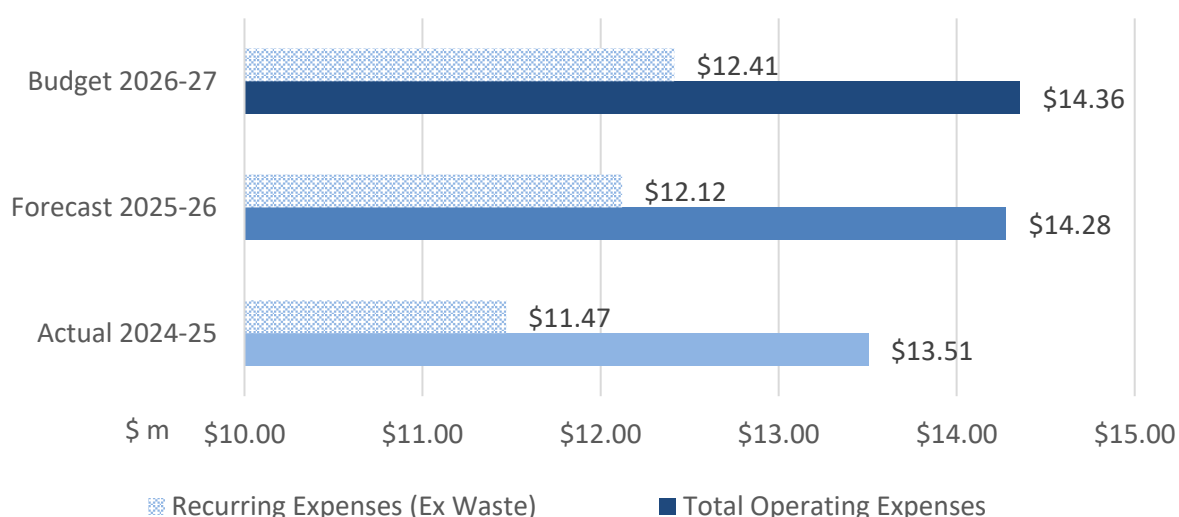
Headlines:

- **Recurring operating expenses (excluding waste management) are projected to increase by 2.4%, or \$288,000, to \$12.4 million compared with the 2025–26 forecast, which is below the assumed CPI and EBA increases of 3.5%.**

The budget projects an increase of 0.8% (\$77,000) in total operating expenses compared to the 2025–26 financial year forecast.

However, when non-recurring expenses and waste management costs are excluded, ongoing operating expenses are expected to increase by 2.4% (\$294,000) in the 2026–27 budget. This brings total recurring operating expenses to \$12.41 million, compared with the 2025–26 forecast on the same basis.

Operating expense (\$' million)



Employee costs

Headlines:

- **Assuming full staffing levels for both financial years, and excluding temporary staff, employee costs are projected to decrease by 0.2% in 2026–27 despite projected EBA increase of 3.5%.**
- **An ongoing reduction of 1.18 FTE.**

Employee costs are expected to increase by 1.3% (\$72,000) compared with the 2025–26 forecast. This increase should be read in context, as the 2025–26 forecast was affected by temporary staff vacancies and one-off costs associated with changes to CEO contracts. The 2026–27 budget also includes \$99,000 for temporary staff resources.

When assuming full staffing levels in both years and excluding temporary staff, ongoing employee costs for 2026–27 are expected to decrease slightly by 0.2% (\$12,000) compared to the 2025–26 budget. This reduction is mainly due to a further decrease of 1.18 full-time equivalent (FTE) positions resulting from organisational restructure initiatives.

These projections include an assumed 3.5% increase under the Enterprise Bargaining Agreement (EBA). The current EBA expires at the end of the current financial year (2025–26). Currently there are many unknowns regarding Council’s EBA including the Australian Services Union advocacy for a regional, multi-council agreement. As the outcome of the EBA discussions may not be known before the adoption of the final budget in June 2026, there is a degree of uncertainty. Given Council’s limited capacity for ongoing income growth, any ongoing EBA increases above the rate cap would present a significant financial risk.

Materials and services

Headlines:

- **Excluding waste management costs and non-recurring operating expenses, recurring material and service expenses are expected to increase by 5.1% (\$235,000) compared to the 2025–26 forecast, bringing the total to \$4.9 million.**

Total materials and services expenses are expected to increase by 1.4% (\$91,000) compared to the 2025–26 forecast.

However, when waste management costs (\$1.52 million in 2026–27) and non-recurring operating expenses (\$215,000) are excluded, ongoing materials and services expenses are expected to increase by 5.1% (\$235,000). This brings total recurring materials and services expenses to \$4.85 million for 2026–27, compared to the 2025–26 forecast on the same basis.

The most significant increases estimated in recurring materials and services, including new recurring allocations (totalling \$88,000) in the 2026–27 financial year are:

- \$67,000 for higher key contract costs, including:
 - \$26,000 for parks and reserve maintenance
 - \$26,000 for additional weed management, bringing the total weed management budget to \$141,000
 - \$10,000 for increases in maternal and child health contract costs
- \$57,000 for increased vegetation management, including contingency allowances for additional works following potential storm events. This brings the total vegetation management budget to \$279,000.
- \$35,000 for additional building maintenance costs, in line with recommendations from the Asset Management Plan modelling.
- \$24,000 for increased software and cyber security costs to support enhanced security monitoring and backup arrangements.
- \$18,000 for increased insurance premiums.
- \$16,000 for consultants and contractors, including:
 - \$30,000 for a triennial road condition assessment
 - \$6,000 increase for Christmas decorations
 - These increases are partly offset by a \$12,000 reduction in independent CEO remuneration adviser costs and a \$10,000 reduction in social media costs following the implementation of the Visit Point Lonsdale & Queenscliff website.
- \$14,000 for the introduction of a Main Street Flag Program.
- \$10,000 for the introduction of an annual pressure-washing program for commercial precincts.

Depreciation

Depreciation is budgeted to increase by 0.9% (\$13,000) compared to the 2025–26 forecast.

Other expenses

Headlines:

- **Reduction of 12.1% (\$98,000) primarily due to non-recurring operating expenses of \$135,000 included in the 2025–26 financial year forecast.**

Other expenses are projected to decline by 13.3% (\$109,000), totalling \$708,000 in 2026–27 compared to the 2025–26 forecast. This decrease is primarily due to non-recurring operating expenses of \$135,000 included in the 2025–26 financial year, whereas only \$10,000 has been budgeted in 2026–27.

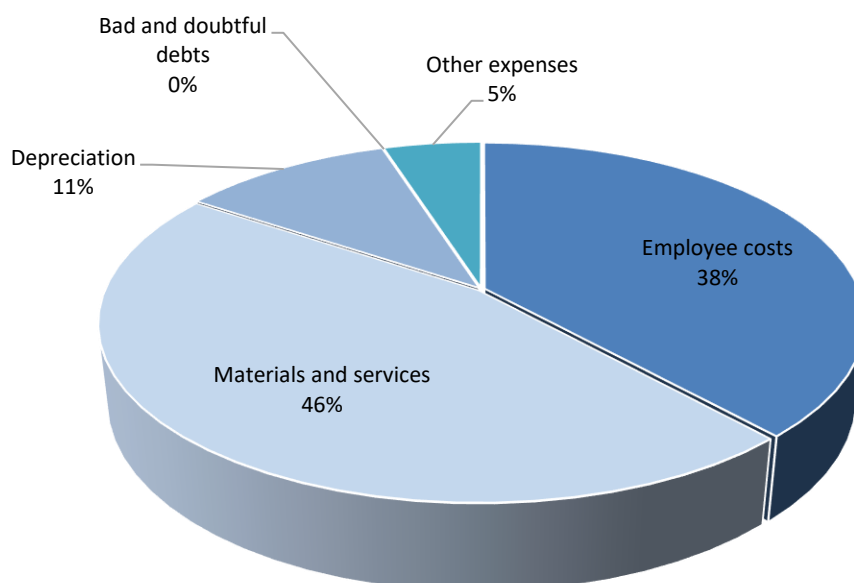
Excluding non-recurring operating expenses from the 2025-26 forecast, recurring other expenses are expected to increase by 3.8% (\$26,000) compared to the 2025–26 forecast.

Operating Projects

The following operating projects, totalling \$225,000, both grant-funded and Council-funded, are included under materials and services and other expenses in the 2026–27 budget.

Project	Cost (\$)	Funding Source
Statement of Planning Policy Implementation Review Collaboration with the City of Greater Geelong (CoGG)	100,000	Council funded
Stormwater Quality Monitoring	60,000	80% grant funded
Planning Scheme Amendment to Implement Heritage Study – Hesse Street Commercial Precinct	20,000	Council funded (100% reserve)
OHS Audit Recommendations Implementation	20,000	Council funded
Community Consultation – Point Lonsdale Traffic and Pedestrian Congestion Management	15,000	Council funded
Victoria Local Roads Data Support	10,000	100% grant funded
Total	225,000	

Drivers of operating expenses:



Surplus / (deficit) for the year

Underlying Surplus / (deficit) for the year	Forecast 2025-26 \$'000	Budget 2026-27 \$'000
Total income	13,916	17,433
Total expenses	(14,280)	(14,357)
Surplus / (deficit) for the year	(364)	3,077

The budgeted Comprehensive Income Statement projects a net operating surplus of \$3,077,000 for the year ending 30 June 2027, inclusive of capital contributions. While the reported surplus (or deficit) is a required disclosure, it does not provide a true reflection of Council's underlying financial performance or long-term sustainability. This is because it includes external capital contributions that are restricted for specific capital projects and cannot be used for operational purposes. As such, the underlying result, essentially the difference between operating income and operating expenses is a more meaningful indicator for assessing Council's financial performance.

Underlying Operating Result

Headlines:

- **LGPRF projects an underlying deficit of a \$166,000 (-1.2%) for the 2026-27 FY.**
- **On recurring basis, underlying surplus of \$66,000 (0.5%) for the 2026-27 FY.**

Under the Local Government Performance Reporting Framework (LGPRF), the 2026–27 Budget is expected to record an underlying deficit of \$166,000 (-1.2%). This measure includes all operating income and expenses, including waste services and one-off projects. Without these one-off projects, the underlying result for 2026–27 would have been a surplus.

To provide a clearer picture of Council's ongoing financial position, it is helpful to look beyond the LGPRF measure by excluding the impact of non-recurring income and expenses, waste management operations that operate on a full cost-recovery basis and adjusting for the timing of recurring operating grants where relevant.

On this recurring basis, the 2026–27 Budget projects an underlying surplus of \$66,000 (0.5%), after excluding non-recurring items and adjusting for the timing of waste management operations.

While the Council Plan measure uses a different methodology from the LGPRF to assess the underlying result, this approach provides a more consistent view of Council's ongoing financial performance. It allows for more meaningful comparisons between financial years and offers a clearer assessment of the Borough's financial sustainability, given the size of the organisation and the scale of the budget.

A reconciliation between the LGPRF and the recurring basis underlying results (Council Plan measure) is provided below.

Underlying Result	Forecast 2025-26 \$'000	Budget 2026-27 \$'000
Based on the LGPRF measure		
Surplus / (deficit) for the year	(364)	3,077
Less: Grants - capital (non-recurrent)	(232)	(3,243)
Adjusted underlying surplus / (deficit)	(596)	(166)

Adjusted Underlying Result - %	-4.4%	-1.2%
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On recurring basis (based on the Council Plan measure)		
Adjusted underlying surplus / (deficit) - LGPRF	(596)	(166)
Adjusted for;		
Allocating FAG to the year they relate	295	0

On recurring basis (based on the Council Plan measure)		
Removal of grant-funded non-recurring operating project related costs net of grants (council contribution)	(53)	12
Removal of non- recurring operating project related costs funded via Council's own funds (reserve and operational cash) - Note 1	409	155
Removal of other material non-recurring expenses - Note 2	125	99
Removal of timing impact of waste management cost recovery	40	(17)
Removal of the impact of the sale of assets	(21)	(17)
Adjusted underlying surplus / (deficit)	200	66

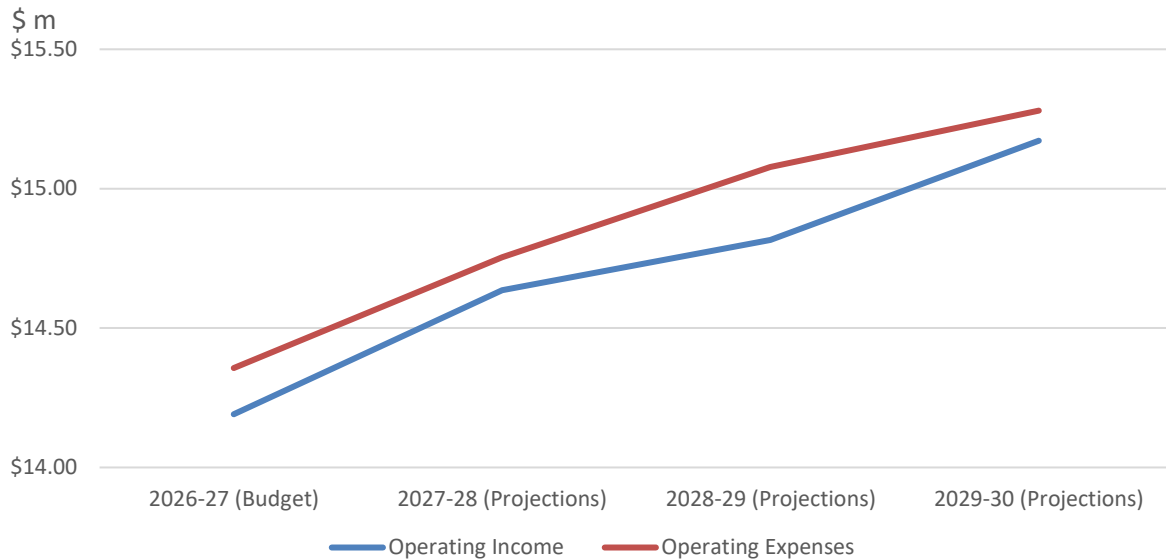
Adjusted Underlying Result - %	1.6%	0.5%
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Note1: Non-recurring operating project-related costs funded via Council's own funds (reserve and operational cash)

Project	Budget 2026-27 (\$)
Funded via specific reserves	
Planning Scheme Amendment to Implement Heritage Study – Hesse Street Commercial Precinct	20,000
Funded via operating cash	
Statement of Planning Policy Implementation Review Collaboration (CoGG)	100,000
OHS Audit Recommendations Implementation	20,000
Community Consultation – Point Lonsdale Traffic and Pedestrian Congestion Management	15,000
Total	155,000

Note2: These costs relate to extending the current 0.6 FTE temporary role for a further 12 months to support increased community engagement activities, and to adding a 0.6 FTE temporary administrative support role for six months.

Trend in operating income and operating expenses (\$ millions)



The chart above shows the forecasted trends in total operating income and total operating expenses over the next four financial years.

Overall, based on the assumptions outlined on page 23, an average underlying deficit of approximately \$163,000 per year on LGPRF basis is projected over the four-year period. On a recurring basis, the average underlying deficit is forecast at around \$53,000 per year. These projected deficits are primarily driven by an anticipated decline in interest income over the period.

The above projections are based on the following key assumptions:

1. Inflationary pressures arising from current global uncertainty are temporary and are expected to begin easing by the first quarter of the next financial year.
2. The financial impact of the new Enterprise Bargaining Agreement (EBA) will remain within the assumptions used in developing the budget projections outlined in this document.
3. Council will continue to apply full cost recovery for all waste management services. Any required adjustments to comply with the Minister's Good Practice Guidelines for service rates and charges will be incorporated into future budgets to support Council's ongoing financial sustainability.
4. Ongoing operational grant funding from Better Boating Victoria will continue to be received to support the maintenance and enhancement of the boat ramp.
5. Notional recurring interest income has been included in the Financial Plan. This is based on the assumption that proceeds from the sale of Murray Road will be invested in opportunities that generate at least the same level of interest income Council would otherwise have earned.

Council has limited capacity to absorb cost increases beyond the economic assumptions already built into this budget. These assumptions will be closely monitored and reviewed through quarterly budget reviews during the year. At the same time, Council will continue to manage expenditure carefully and maintain a strong focus on financial discipline.

Looking ahead, future planning will also consider strategic investment opportunities within Council’s tourist parks to support revenue growth, as well as potential cost savings through the planned service review process.

The Borough’s long-term financial outlook depends on careful and prudent planning, particularly when considering the creation of new assets. Rate capping, limited opportunities for growth in rate revenue, increasing community service expectations, and the ongoing cost of maintaining existing assets will continue to present significant financial challenges in the years ahead.

Capital Expenditure

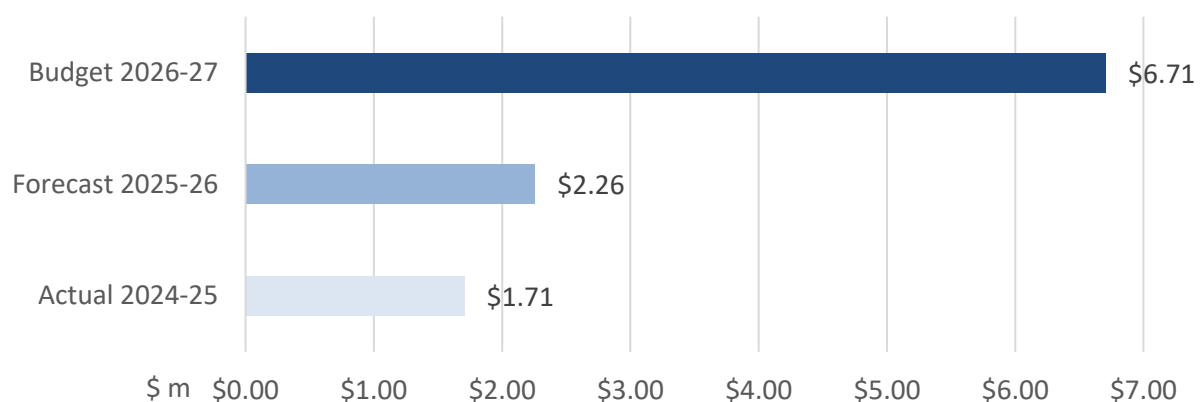
Headlines:

- **\$3.0 million is allocated for new capital projects, in addition to \$2.7 million in projects being carried forward from the current financial year.**
- **The asset renewal ratio is projected to be 2.79 (279%).**

Overall, \$6.71 million will be invested in capital assets in the 2026–27 financial year. This level of investment results in an asset renewal ratio of 2.79, exceeding the target of greater than 1.0.

Capital projects will be funded through capital grants of \$3.24 million (48%), \$1.88 million from operating cash (28%), together with \$1.59 million from reserves (24%).

Capital Expenditure (\$' million)



The following are the grant-funded and council-funded capital projects included in the 2026–27 budget;

Project	Cost (\$)	Asset Type	Funding (Source)
Projects Carried Forward from Previous Years:			
Victorian Government Safe Local Roads and Streets Program	1,544,500	New	100% grant funded
Point Lonsdale Maritime & Defence Precinct	647,600	New	100% grant funded
Queenscliff Community Resilience Battery	360,000	New	100% grant funded
Toch H toilet renewal	171,400	Renewal	Council funded (100% reserve)
Sub Total - Projects Carried Forward	2,723,500		

Project	Cost (\$)	Asset Type	Funding (Source)
New Projects:			
Recreation Reserve New Premium Cabins	1,000,000	New	Council funded (100% reserve)
Point Lonsdale Bike Park	654,000	New	75% grant funded & Council funded (21% reserve)
Weeroona Parade Public Toilet Renewal Including Changing Place Facility	574,000	New & Renewal	35% grant funded & Council funded (7% reserve)
Council Office HVAC System Renewal	220,500	Renewal	Council funded (100% reserve)
Town Hall Roof Reinforcement	200,000	Renewal	Council funded
South Hesse Street Revitalisation	180,000	Renewal & Upgrade	Council funded (11% reserve)
Royal Park BBQ Shelter Installation	125,000	New	Council funded
Solar Panels at Queenscliffe Tourist Park Amenities Block	30,000	New	Council funded
Fellows Road Crossover	20,000	New	Council funded
Sub Total - New Projects	3,003,500		
Annual Asset Renewal Program: Note 1	840,000	Renewal	Council funded
Staff Cost to Capitalise: Note 2	140,000	New, Renewal & Upgrade	Council funded
Total Capital Expenditure	6,706,500		

Note 1: Includes \$30,000 Maternal and Child Health building refurbishment.

Note 2: This reflects a budget assumption equivalent to 1 full-time equivalent (FTE) resource. At year-end, the actual amount of costs to be capitalised is determined based on the actual hours incurred by all officers involved in the delivery and management of capital projects.

With the exception of the past two financial years, the actual time allocated to capital projects has generally been consistent with approximately 1 FTE. However, the level of effort required varies depending on the complexity of individual projects. It is important to note that project value does not necessarily correlate with project complexity, and therefore the capitalised labour component vary accordingly.

Borrowings

Headlines:

- **Council does not have any outstanding loans and no new loans are included in the 2026–27 budget.**

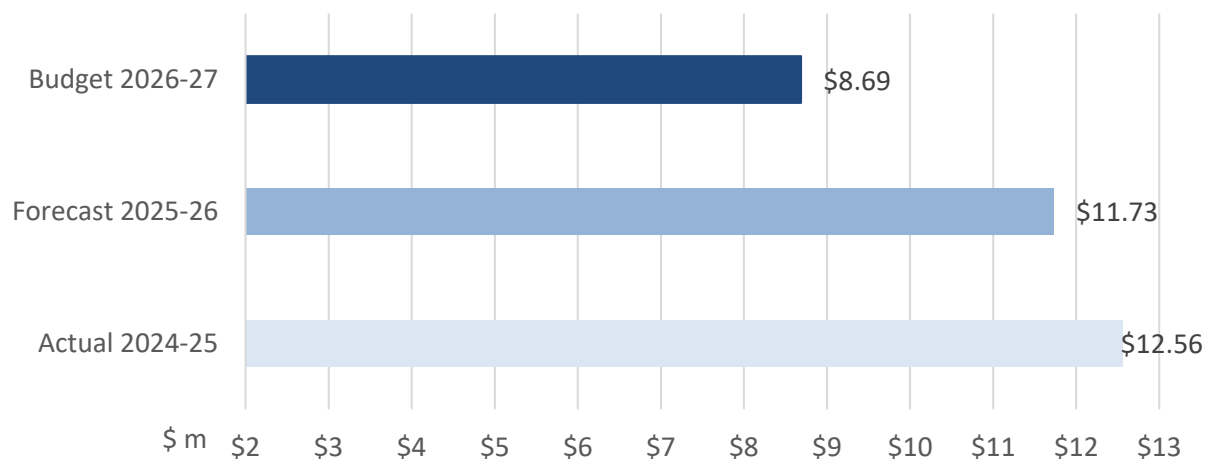
Council continues to maintain a debt-free balance sheet, with no provision for new borrowings included in the 2026–27 budget.

Council continues to focus on efficient and financially responsible service delivery to achieve outcomes that are valued by our community. Council will continue to explore new approaches to provide services in a tighter fiscal environment.

Cash and Investments

Cash and investments are expected to decrease by \$3,041,000 during the year to \$8,688,000 as Council progresses with its planned capital works projects, while still maintaining a healthy cash balance at year-end.

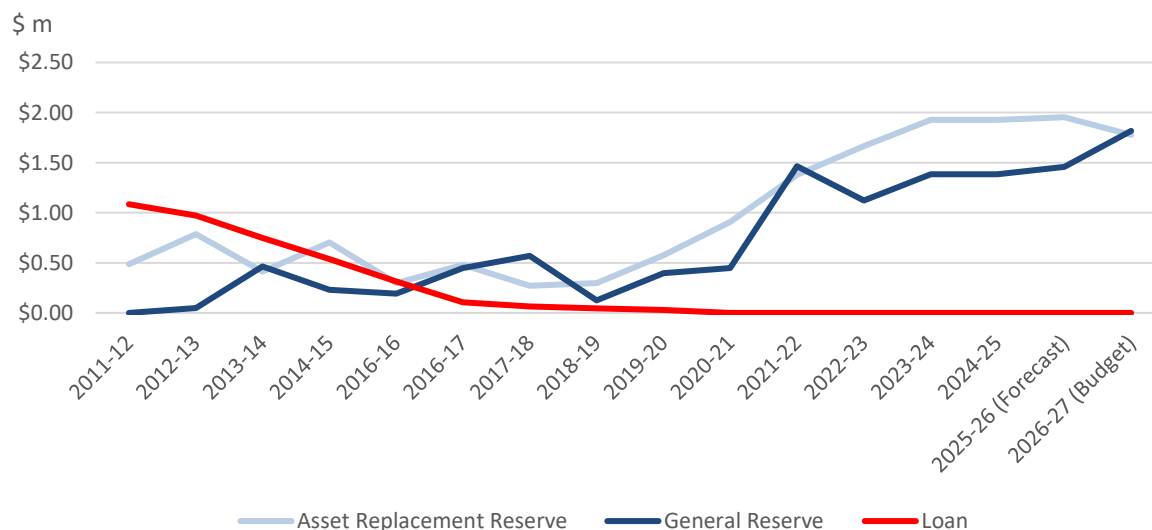
Cash and Investments (\$' million)



Borrowings vs Key Reserve Funds

The budget projects a general reserve balance of \$1,818,000 (\$360,000 increase from 2025–26) and an asset replacement reserve balance of \$1,778,000 (\$176,000 decrease from 2025–26) at the end of the financial year 2026–27, with a debt-free balance sheet. This indicates a significant turnaround in the financial position of the Borough compared to the situation the Council was in at the end of the 2011–12 financial year (zero general reserve balance with over \$1 million debt in the balance sheet).

Borrowings vs key reserve funds (\$'million)



Reserve Balances

Council's other reserves on the balance sheet are budgeted to decrease by \$1,269,000 compared with the 2025–26 financial year. Details of the reserve movements are provided in note 4.3.2 to the financial statements. All reserve balances are cash backed.

Reserve description		Annual Forecast at 30 June 26	Budget at 30 June 27	Change \$
Sales proceeds from assets sales				
1	Murray Road land sale proceeds	3,500,000	2,500,000	(1,000,000)
	Total – sales proceeds from assets sales	3,500,000	2,500,000	(1,000,000)
Carry forward capital expenditure reserve				
1	Royal Park oval upgrade - design and planning	238,000	238,000	0
2	Queenscliff CBD 24-hour toilet (Trf to South Hesse Street Revitalisation – Stage 2)	250,000	0	(250,000)
3	South Hesse Street Revitalisation – Stage 2	0	250,000	250,000
4	Upgrade of Town Hall - heating and cooling (Trf to Upgrade of Town Hall)	180,000	0	(180,000)
5	Upgrade of Town Hall	0	180,000	180,000
6	Toc H Toilet upgrade	171,388	0	(171,388)
7	New bike track/park	135,600	0	(135,600)
8	Murray Road open space contribution	120,000	120,000	0
9	Princess Park kiosk toilet upgrade - design and planning	60,000	60,000	0
10	Weeroona Parade toilet upgrade - design and planning	40,000	0	(40,000)
11	Murray Road shared path - design and planning (Trf to General Reserve)	35,859	0	(35,859)
12	Safety improvement work by DEECA at Narrows Beach (Trf to General Reserve)	23,908	0	(23,908)
13	Completion of Stage 1 Point Lonsdale Lighthouse Reserve project – storage and installation of cultural heritage signage as per grant agreement	24,833	24,833	0
14	Hesse Street streetscape (Trf to General Reserve)	11,119	0	(11,119)
	Total – carry forward capital expenditure reserve	1,290,707	872,833	(417,874)
Carry forward operating expenditure reserve				
1	ICT transformation project	161,947	161,947	0
2	Marine coastal management plan	87,447	87,447	0
3	Review of planning scheme (Heritage Provisions)	63,677	43,677	(20,000)
4	Bull Ring tree planting and signage	19,355	0	(19,355)
5	Beach Marker condition assessment (Trf to General Reserve)	13,005	0	(13,005)
	Total – carry forward operating expenditure reserve	346,328	293,968	(52,360)
Asset replacement reserve		1,953,718	1,778,174	(175,544)
Defined Benefits Superannuation Liability		40,000	40,000	0
Standard kerbside waste reserve		(3,266)	0	(3,266)
Public waste reserve		(13,605)	0	(13,605)

Reserve description	Annual Forecast at 30 June 26	Budget at 30 June 27	Change \$
Unallocated cash reserves / general reserve*	1,458,068	1,817,560	359,491
Total	8,571,951	7,302,535	(1,269,416)

*An amount of \$300,000 is earmarked for contingent financial commitment to the Ballara Deakin Trust.

Financial snapshot

Key Statistics	Annual Forecast 2025-26 \$million	Budget 2026-27 \$million
Total Operating Expenses (includes depreciation expenses)	\$14.3	\$14.4
Total Recurring Operating Expenses (excluding waste management expenses, includes depreciation expenses)	\$12.1	\$12.4
Comprehensive Operating Surplus	(\$0.4)	\$3.1
Underlying operating surplus / (deficit) – LGPRF based	(\$0.6)	(\$0.2)
Underlying operating surplus / (deficit) – Council Plan based (on recurring basis)	\$0.2	\$0.1
Cash result	\$0.8	\$0.0
Capital Works Program	\$2.3	\$6.7
Asset Renewal Ratio - LGPRF based	127.7%	278.9%
Funding the Capital Works Program		
Council – Reporting year income	\$1.3	\$1.9
Council – Reserves	\$0.8	\$1.6
Borrowings	\$0.0	\$0.0
Grants	\$0.2	\$3.2
Cash and Investments	\$11.7	\$8.7
Current Asset Ratio - LGPRF based	118.7%	180.1%

Budgeted Operating Expenditure by Theme (excluding depreciation)	Budget 2026-27 \$million	Budget %
Theme 1. Living in the Borough	\$2.0	15%
Theme 2. Building the Borough	\$3.1	25%
Theme 3. Work, play and stay in the Borough	\$1.2	10%
Theme 4. Running the Borough	\$3.9	30%
Theme 5. Caring for the Borough	\$2.6	20%
Total	\$12.8	100%

Financial policy statement (Financial sustainability indicators)

The Council Plan has specified the following measures to demonstrate Council's financial sustainability to fund the aspirations of the Community Vision and the Council Plan.

Policy statement	Measure	BoQ target	Comment
Consistent operating results	Our adjusted underlying result: The difference between recurring income and recurring expenses	Greater than \$0	Adjusted for the timing of recurring operating grants, one-off operating projects (including operating grants if applicable), assets write-offs and any other non-recurring transactions
Ensure Council maintains sufficient working capital to meet its obligations as they fall due	Current assets vs current liabilities: The value of our current assets divided by our current liabilities	Greater than 1	Excludes non-current assets classified as held for sale
Council maintains sufficient unrestricted cash to ensure ongoing liquidity as well as to address unforeseen cash imposts if required	Level of unrestricted cash reserve against current liabilities: Our current liabilities as a percentage of our unrestricted cash reserves	Less than 100%	Cash and cash equivalents include all items at call and short-term deposits with remaining maturity of less than six months.
That Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality	Total borrowings against rate revenue: Our total borrowings as a percentage of our rate revenue	Less than 15%	Target is in line with Council Policy CP040: Borrowings
Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life	Asset renewal and upgrade expenses against depreciation: The financial investment in asset renewal and upgrade work divided by the cost of depreciation (based on a three-year rolling average)	Greater than 100%	Three-year rolling average takes into consideration BoQ's dependency on external funding for major capital projects
Council generates sufficient revenue from rates plus fees and charges to ensure a consistent funding for renewal capital	Council's contribution to asset renewal and upgrade: Council's contribution to asset renewal and upgrade expenses as a percentage of own-source revenue	Greater than 10%	Based on the net contribution from Council for asset renewal and upgrade work

Indicator	Target	Annual Forecast	Budget	Projections		
		2025–26	2026–27	2027–28	2028–29	2029–30
Sustainable operating result						
Our adjusted underlying result	> \$0	\$200	\$66	(\$9)	(\$188)	(\$80)
Working capital						
Current assets vs current liabilities	> 1.0	1.19	1.80	1.96	1.90	1.92
Level of unrestricted cash reserve against current liabilities	< 100%	61.5%	56.2%	54.4%	60.0%	63.8%
Borrowings						
Total borrowings against rate revenue	< 15%	0%	0%	0%	0%	0%
Commitment for asset renewals						
Asset renewal and upgrade expenses against depreciation	> 100%	99.2%	132.5%	170.7%	170.7%	118.0%
Council's contribution to asset renewal and upgrade	> 10%	16.2%	27.1%	14.3%	14.2%	14.4%

As per the above financial sustainability indicators, the 2026–27 budget satisfies the financial sustainability indicators specified in the Council Plan.

An average underlying deficit of around \$53,000 per year on a recurring basis is projected across the four-year period, mainly due to the projected decline in interest income.

Crown land management

With only a few exceptions, nearly all buildings and infrastructure assets (including roads) used by the Council to deliver services to the community are situated on Crown land. Of the total land value managed by the Council, approximately 60% is Crown land and 18% is land under roads, leaving just 22% as freehold land owned by the Borough.

The Council currently operates all tourist parks as a single business unit. As such, the existing operating model does not distinguish expenditure based on the type of land, Crown land or otherwise on which the parks are located. Nevertheless, the indicative values provided below demonstrate that revenue generated from Crown land is fully allocated to cover the costs of managing that Crown land, thereby meeting relevant compliance requirements.

Description	Annual Forecast 2025–26	Budget 2026–27	Projections		
			2027–28	2028–29	2029–30
Net contribution from Crown land					
Surplus projected from tourist parks located on Crown land	893	901	1,000	1,025	1,050
Lease income projected from Crown Land properties	151	145	149	153	157
Net contribution from Crown land	1,044	1,046	1,149	1,178	1,207
Used to fund services in Crown land					
Projected net expenditure on asset management and appearance of public places on Crown land *	(852)	(1,004)	(1,035)	(1,065)	(1,096)
Projected net expenditure on coastal protection**	(544)	(627)	(645)	(662)	(680)
Net expenditure on Crown land	(1,396)	(1,630)	(1,680)	(1,727)	(1,775)
Net deficit funded via rates and operating grant	(352)	(585)	(531)	(549)	(568)

**Asset building maintenance on Crown land is not separately budgeted from maintenance on Council-owned land. Therefore, the portion attributed to Crown land has been estimated based on historical actual expenditure percentages.*

***The 2025–26 forecast is understated, largely because storm-event weed management contingencies were not required in full, while still being retained in future budget estimates. The forecast also incorporates additional foreshore maintenance costs (one-off) associated with a formal park refresh.*

The proportion of income generated from Golightly Park, relative to the total income from all tourist parks, has been used to apportion the projected overall surplus to estimate the surplus attributable to tourist parks located on Crown land.

Please note that the projected net expenditure outlined above excludes asset depreciation, as well as any non-recurring or asset renewal expenses.

Budget influences (internal and external)

This section sets out the key budget influences arising from the internal and external environment within which Council operates.

External influences

The four years represented within the Budget are 2026–27 through to 2029–30. In preparing the 2026–27 budget, a number of external influences have been taken into consideration. These are outlined below:

Location – the Borough of Queenscliffe is located at the eastern tip of the Bellarine Peninsula and opposite Point Nepean at Port Phillip Heads, in Victoria, Australia. It is bordered by water on three sides: Port Phillip Bay, Swan Bay and Bass Strait. The only land border is with the City of Greater Geelong on its west. The Borough is located approximately 105km south-west of Melbourne and 35km east of Geelong.

Inflation – The Reserve Bank of Australia’s most recent Statement on Monetary Policy (May 2026) indicates that inflation is expected to remain above the midpoint of the 2–3 per cent target range for some time. Monetary policy remains focused on returning inflation sustainably to target while supporting strong employment outcomes.

Heightened geopolitical tensions and ongoing global supply-chain disruptions continue to create uncertainty for the economic outlook. These factors may result in short-term price volatility and influence household and business spending decisions. While inflation is expected to ease gradually over the medium term, risks remain on both the upside and downside.

Interest Rate – maintains an inflation target of 2% to 3%. Given heightened geopolitical uncertainties and ongoing inflationary pressures, the outlook for interest rates remains uncertain, with a continued period of restrictive monetary policy possible through the middle of the 2026–27 financial year.

Population growth – the Borough of Queenscliffe has a permanent population of around 3,300. This grows up to 17,000 in peak holiday times with the influx of non-permanent residents and visitors. Many property owners only holiday or live part-time in the Borough. The 46.3% of private dwellings unoccupied during the 2021 census is indicative of the large temporary population.

Superannuation – Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme, which historically was used by councils across Victoria. The last call on local government was in the 2012–13 financial year, where Council was required to pay \$218,000 (including contributions tax) to top up its share of the Defined Benefits Scheme. The amount and timing of any liability are dependent on the investment market.

Financial Assistance Grants (FAGs) – The largest source of government funding to Council is through the annual Victorian Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grant. The quantum of the grant pool changes annually in line with changes in population and the Consumer Price Index. Though there has been an increase in the recent past, Queenscliffe receives the lowest FAG funding allocation in the state due to the low and stagnated permanent population of around 3,300.

Capital grant funding – Capital grant opportunities arise continually. The budget has been based on the confirmed capital grant funding. Any subsequent grants would be reflected in the quarterly reviews.

Cost shifting – This occurs where local government provides a service to the community on behalf of the state and federal governments. Over time, the funds received by local governments does not increase in line with real cost increases, such as school crossing or library services, resulting in a further reliance on rate revenue to meet service delivery expectations.

Government decisions – Decisions of the state and federal governments impact operations of local governments. For instance, the State Government’s decision to abolish boat ramp parking fees has resulted in a total income loss to ratepayers of \$1.25 million over ten years. At the same time, Council will have to manage ongoing maintenance and asset renewal requirements of the upgraded boat ramp, which is a regional asset predominantly used by non-ratepayers. However, Council currently receives an annual grant from the State Government towards the ongoing maintenance and operational activities of the boat ramp.

Enterprise Bargaining Agreement (EBA) – The current Enterprise Bargaining Agreement (EBA) expires at the end of the 2025–26 financial year. Currently there are many unknowns regarding Council’s EBA. As the outcome of these negotiations may not be known before the adoption of the final budget in June 2026, there is some uncertainty. Given Council’s limited capacity for ongoing income growth, any ongoing wage increases above the rate cap would place additional pressure on Council’s financial position.

Rate capping – The State Government has continued to impose a cap on rate increases. The cap for 2026–27 has been set at 2.75%.

Supplementary rates – Supplementary rates are additional rates received after the budget is adopted each year for the part of the year when a property value increases in value (e.g., due to improvements made or change in land class), or when new residents become assessable. However, any material change in valuations during the year is very unlikely given the stagnated rates base of the Borough.

Waste disposal costs – The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfill sites. Waste disposal costs are also impacted by industry changes such as increasing EPA landfill levies and negotiation of contracts e.g., recycling sorting and acceptance.

Internal influences

As well as external influences, there are a number of internal influences which are expected to impact the 2026–27 budget. These include:

Service planning – Reviewing services to ensure they meet community needs is an ongoing process. Balancing these needs within the limits of available funding remains a continuing challenge for Council. To ensure services provide value for money and align with community expectations, Council has commenced a service planning and review process. The scope for this review was approved at Council’s February 2026 ordinary meeting. Until the review is completed, the budget has been prepared on the basis of existing service standards, informed by past service levels, community satisfaction survey results, and adopted strategies and plans.

Own-source revenue streams – Council depends heavily on rates income and income from tourist parks in financing its annual budget. Council needs to explore more opportunities to optimise the revenue generating capacity of its tourist parks.

New ongoing cost commitments – New capital projects and some operational decisions result in new ongoing cost commitments for Council. Council needs to have a robust process in place to evaluate new capital projects and significant operational decisions to ensure the financial sustainability of Council.

Cash – Council holds cash reserves to fund capital works, cash reserves allocated for specific purposes, and to meet operational needs. Cash must be managed to ensure that sufficient cash is available to meet Council’s obligations as and when they come due.

Economic assumptions

Key Elements	2026–27	2027–28	2028–29	2029–30
Consumer Price Index (CPI)	3.50	2.75	2.50	2.50
	Sources: RBA Statement of Monetary Policy February 2026. The RBA’s May 2026 Statement on Monetary Policy indicates a revised average CPI of 3.6% for the 2026–27 financial year. Given the high volatility of economic indicators and the marginal increase in the CPI forecast, no changes have been proposed to the CPI assumption in the final budget.			
Rates cap – ESC recommended methodology	2.75	2.75	2.50	2.50
	For the purposes projecting future years’ rates cap, Council has linked rates cap to the CPI forecast. However, there remains some uncertainty regarding the level of the rates cap in future years.			
Growth in the rate base	0.20	0.05	0.05	0.05
	No material growth in population is expected. Predominantly, BoQ has a stagnated rate base.			
User fees and charges – tourist parks income	3.50	2.75	2.50	2.50
	Council adopts a market-based pricing strategy in conjunction with CPI projections.			
User fees and charges – others				
	Other user fees and charges are usually linked to the CPI.			
Interest income	4.00	3.25	3.00	3.00
	Based on average interest rate for term deposits.			
Employee costs	3.50	2.75	2.50	2.50
	The current EBA expires at the end of the current financial year, and currently there are many unknowns regarding Council’s EBA. As the outcome of these negotiations may not be known before the adoption of the final budget in June 2026. The budget assumes a 3.5% increase for 2026-27 and is linked to the rates cap for future years.			
Insurance	5.00	5.00	5.00	5.00
	Insurance premiums are predominantly influenced by the performance of the overall insurance industry. Projections are based on historical increases.			
Operating costs	3.50	2.75	2.50	2.50
	Expenses linked to grow in line with CPI.			
Key contract costs				
	Expenses linked to grow in line with CPI plus cost escalation for future contract renewal.			
Waste management expenses	4.00	3.25	3.00	3.00
	Expenses linked to grow 0.5% above CPI.			
Waste management charges				
	Continue with the full cost recovery strategy.			
Government grants				
	Ongoing grants are steady with CPI indexation. Capital grants are estimated based on funding requirements of major capital renewal/upgrade projects.			
Borrowing				
	Zero borrowings; new borrowing (if any) in the future only for projects that will generate additional revenue streams.			
Capital projects				
	Renewal works have been prioritised, with the final scope and timing of capital projects to be confirmed following community consultation, where appropriate.			
Asset sales/proceeds				
	No new property sale is planned except for the annual replacement of motor vehicles.			

Budget reports

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

1. Link to the Council Plan
2. Services and initiatives and service performance outcome indicators
3. Financial statements
4. Notes to the financial statements
5. Financial performance indicators
6. Other information

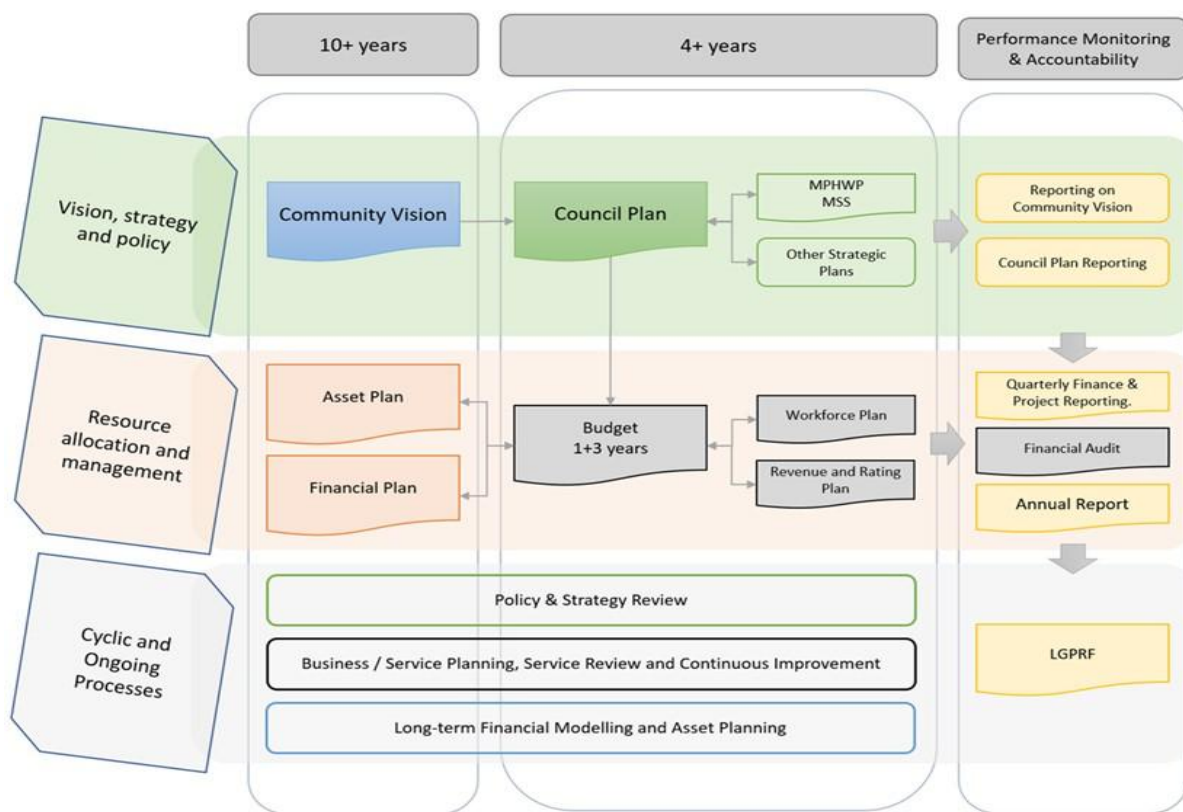
Figures in the 2026–27 budget have been rounded to the nearest thousand dollars. Figures in the budget may not equate due to rounding.

1. Link to the Council Plan

This section describes how the budget links to the achievement of the Community Vision and Council Plan within an overall integrated planning and reporting framework. This framework guides Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

1.1 Legislative planning and accountability framework

The budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework, there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Government Services

The timing of each component of the integrated planning and reporting framework is critical to the successful achievement of the planned outcomes.

1.1.2 Key planning considerations

Service level planning

All councils have legislative responsibility for providing a range of services such as animal management, local roads, food safety and statutory planning. In addition, councils provide many other services under legal arrangements such as libraries and aged care services. For the Borough of Queenscliffe, legislative obligations and legal arrangements underpin the majority of services.

As the needs and expectations of communities can change, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works. Council has commenced a service planning and review process. The scope for this review was approved at Council's February 2026 ordinary meeting.

1.2 Our purpose

Statio Tutissima Nautis

The Borough of Queenscliffe was established in 1863. Proudly independent, it is the nation's only Borough and the only council in Victoria whose boundary predates the restructure of local government in the mid-1990s. While its small size presents some of Queenscliffe's key challenges, it also remains its greatest strength and positions the Borough well as a place to pilot new ideas and innovate in many fields.

Overlooking the treacherous Rip at the entrance to Port Phillip, the iconic lighthouses at Queenscliff and Point Lonsdale reflect the essence of the Borough's Latin motto – *Statio Tutissima Nautis* – translated as 'the safest anchorage for seafarers'.

The 'safest anchorage' theme inspires Council's vision, in that just as it is a safe haven for mariners, the Borough has an enduring role to play in conserving our extraordinary natural beauty with ecological values of global significance, rich architectural heritage and military history fundamental to Australia's defence. Respectful custodianship maintains Queenscliffe as a special, restorative place for an involved and caring community and the many visitors we welcome.

Our Vision

'Queenscliffe is valued for its unique coastline, historic character, and strong local identity. Our residents take pride in being a friendly, respectful, and welcoming community.'

'We acknowledge and respect the Wadawurrung people and together work to look after the Borough'

Guiding Principles

The way Councillors and Council staff work and serve the Queenscliffe community is guided by the following guiding principles:

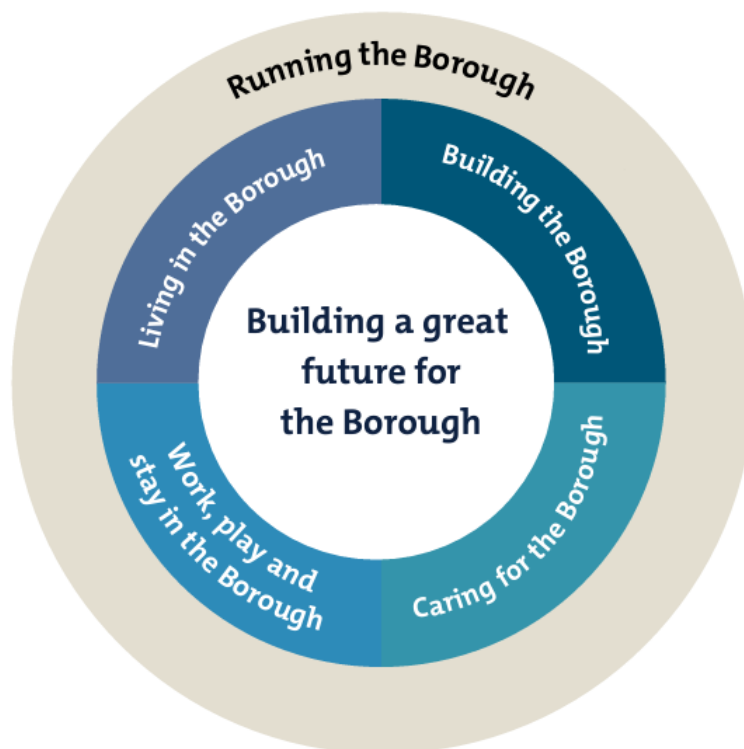
- **Inclusive Engagement** – Ensuring all community members have a voice in the decision-making process.
- **Continuous Improvement:** – Striving for improvement in all Council operations and services.
- **Liveability** – Striving to ensure people can enjoy active, safe, healthy and rewarding lives at all ages.
- **Sustainability** – Promoting practices that protect and enhance the natural environment.

1.3 Strategic direction and strategic objectives

Strategic Direction

We want to work with our community to ensure that the Borough remains a special and restorative place to live, visit, work and play.

To do so, we're focusing on four strategic objectives:



Council's decision-making and priorities focus around five themes as set out in the Council Plan for the years 2025–2029.

Council delivers services and initiatives under 21 major service categories. Each contributes to the achievement of strategic objectives set out under each theme.

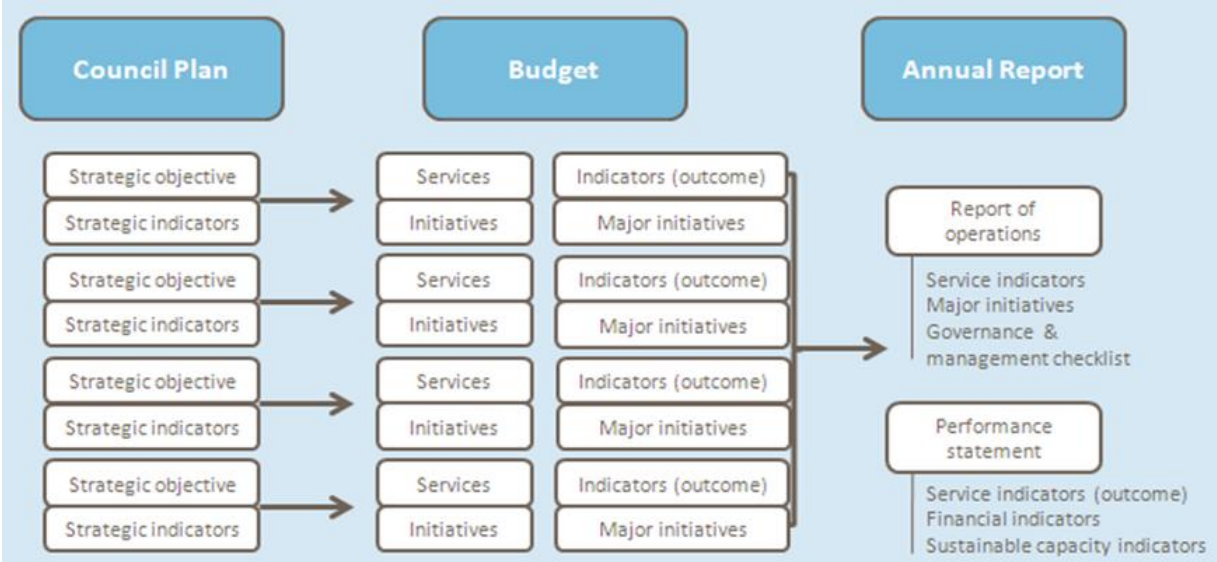
This section provides a brief description of the services and initiatives funded in the Budget for the 2026–27 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan under each theme.

Theme	Strategic Objective
1. Living in the Borough	<ol style="list-style-type: none">1. Promote and improve the health and wellbeing of all community members.2. Implement priorities of the Victorian Population Health Strategies.3. Make our streets and shopping strips welcoming, vibrant, and attractive.

Theme	Strategic Objective
2. Building the Borough	<ul style="list-style-type: none"> 4. Provide and maintain infrastructure that responds to the current and future needs of the Borough. 5. Protecting heritage and character. 6. Maintain and enhance our public open spaces. 7. Ensure our transport network is reliable and serves our community's needs.
3. Work, play and stay in the Borough	<ul style="list-style-type: none"> 8. Promote the Borough as a premier tourist destination. 9. Enhance our community with events and festivals. 10. Make it easier for local businesses to thrive.
4. Running the Borough	<ul style="list-style-type: none"> 11. Ensure all decisions are financially sound, sustainable, transparent and accountable to the community. 12. Ensure we deliver services that are fit for purpose and provide value to the community. 13. Build respectful relationships with Wadawurrung Traditional Owners. 14. Manage Council's land and building assets effectively, maximising value to the local community. 15. Make it easier to contact and engage with Council. 16. Advocacy that champions Borough people, places, and projects.
5. Caring for the Borough	<ul style="list-style-type: none"> 17. Manage and enhance our coastal areas and public open spaces so that they are safe, accessible, enjoyable and resilient to climate impacts. 18. Recognise and enhance the outstanding heritage attributes, story and built character of the Borough.

2. Services and initiatives and service performance outcome indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2026–27 year and details how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

Council delivers services and initiatives under 21 major service categories. Each service contributes to the achievement of strategic objectives set out under each theme.

This section provides a brief overview of how each area is funded in the 2026-27 financial year.

Please note that the Surplus/(Deficit) figures for each area below reflect the net direct costs of delivering services, after accounting for any direct finding (D/funding) such as specific income, fees, grants, and other financial inflows. Except for the tourist park operations, the overall deficit is funded by income from rates and financial assistance grant as stated in section 2.6 (Reconciliation with budgeted operating result).

2.1 Theme 1. Living in the Borough

To support community wellbeing and encourage an active lifestyle. The key service objectives for each program area are described below.

Service area	Key service objective/s	Income/ Expense	Actual	Annual	Budget
			2024–25 \$'000	Forecast 2025–26 \$'000	2026–27 \$'000
Aged Services	The Aged Services program provides care and assistance to older residents and those requiring respite so that their homes remain their safe haven.	D/funding	566	578	598
		Exp	(698)	(717)	(707)
		Surplus/ (deficit)	(132)	(139)	(109)
Recreation, Arts, Culture and Community	The Recreation, Arts, Culture and Community program promotes community wellbeing by supporting people and communities to be involved, healthy and active.	D/funding	1	0	0
		Exp	(70)	(145)	(111)
		Surplus/ (deficit)	(69)	(145)	(111)
Community Events*	The Community Events program promotes community wellbeing, celebrates the significance of the Borough and stimulates the local economy through conducting events.	D/funding	34	31	27
		Exp	(235)	(279)	(291)
		Surplus/ (deficit)	(201)	(248)	(264)
Maternal and Child Health (MCH)	The Maternal and Child Health program (MCH) plays a key role in supporting and monitoring the health and wellbeing of local families with children from birth to school age.	D/funding	140	78	81
		Exp	(86)	(93)	(103)
		Surplus/ (deficit)	54	(15)	(22)
Environmental Health	The Environmental Health program monitors and maintains a safe environment for public health and wellbeing.	D/funding	49	65	57
		Exp	(163)	(184)	(187)
		Surplus/ (deficit)	(114)	(119)	(129)
Local Laws, Safety and Amenity	The Local Laws, Safety and Amenity program promotes community wellbeing and safety in various settings and through monitoring public behaviour consistent with Council's Local Laws.	D/funding	90	86	92
		Exp	(385)	(407)	(353)
		Surplus/ (deficit)	(295)	(321)	(262)
Library	The Library program promotes community wellbeing by encouraging active participation and life-long learning opportunities in a safe, inclusive setting.	D/funding	0	0	0
		Exp	(238)	(258)	(267)
		Surplus/ (deficit)	(238)	(258)	(267)
TOTAL	Direct funding (D/funding)		879	838	855
	Expenditure		(1,874)	(2,083)	(2,018)
	Surplus/ (deficit)		(995)	(1,244)	(1,163)

**Community Events, \$15,000 has been allocated to Queenscliff Music Festival & Queenscliff Literary Festival respectively, per 3-year sponsorship agreement from 2025-26 to 2027-28. No other specific community organisation support/events have been identified to receive ongoing funding support from the Council. An allocation of \$50,000 has been proposed towards community organisations/events to be identified in 2026–27.*

Service Performance Outcome Indicators

Service	Indicator *	Actual	Annual Forecast	Budget	Note
		2024–25	2025–26	2026–27	
Recreation	Active travel infrastructure (Number of kilometres of pedestrian footpaths and bicycle paths/Population)	n/a	0.01	0.01	1
Maternal and Child Health	Infant enrolments in the MCH service	100%	100%	100%	2

Note

1. This is a new indicator. Council provides 24 km of sealed pedestrian footpaths and cycle paths. In addition, Council maintains 3.6 km of unsealed, formally constructed pedestrian footpaths and cycle paths.
2. The infant enrolment rate has consistently remained at 100% for the last four years.

2.2 Theme 2. Building the Borough

To protect our distinctive coastal, cultural and built environment, and provide sustainable, suitable infrastructure. The key service objectives for each program area are described below.

Service area	Key service objective/s	Income/ Expenses	Actual	Annual Forecast	Budget
			2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Land Use Planning	The Land Use Planning program ensures that the Borough conserves its unique heritage, that the built environment is enhanced by design excellence, and that local amenity is protected against inappropriate land use and development.	D/funding	173	105	111
		Exp	(485)	(530)	(523)
		Surplus/ (deficit)	(312)	(425)	(413)
Building Control	The Building Control program ensures that building construction and maintenance is such that the community remains safe.	D/funding	45	42	46
		Exp	(269)	(193)	(200)
		Surplus/ (deficit)	(224)	(151)	(154)
Asset Management and Appearance of Public Places	The Asset Management and Appearance of Public Places program ensures the safety and functionality of public places and infrastructure. This program promotes community wellbeing and encourages people to be active in public settings.	D/funding	224	75	72
		Exp	(2,313)	(2,208)	(2,343)
		Surplus/ (deficit)	(2,089)	(2,133)	(2,271)
Powerline Safety	The Powerline Safety program assists in the provision of a safe environment and protection of the Borough's significant vegetation from fire by maintaining clear zones around powerlines to standards as set by legislation.	D/funding	0	0	0
		Exp	(54)	(76)	(79)
		Surplus/ (deficit)	(54)	(76)	(79)
TOTAL	Direct funding (D/funding)		442	222	229
	Expenditure		(3,122)	(3,006)	(3,145)
	Surplus/ (deficit)		(2,680)	(2,785)	(2,916)

Major Initiatives

- Point Lonsdale Bike Park
- Weeroona Parade Public Toilet Renewal Including Changing Place Facility
- Council Office HVAC System Renewal
- Town Hall Roof Reinforcement

Other Initiatives

- Planning Scheme Amendment to Implement Heritage Study – Hesse Street Commercial Precinct
- Fellows Road Crossover
- Community Consultation – Point Lonsdale Traffic and Pedestrian Congestion Management

Service Performance Outcome Indicators

Service	Indicator *	Actual	Annual Forecast	Budget	Note
		2024–25	2025–26	2026–27	
Asset Management	Sealed local roads below the intervention level	100%	100%	100%	1
Statutory planning	Planning applications decided within the relevant required time	92%	75%	75%	2
Statutory planning	Council planning decisions upheld at VCAT	67%	100%	75%	3

Note

1. Length of roads under Council's management is 43km. Council has been maintaining all sealed local roads below the intervention level.
2. Target is above the State-wide average (69.7%) and small Council average (69.2%) for 2024-25.
3. Council endeavours to exercise responsible planning judgment consistent with the prevailing legal framework.

2.3 Theme 3. Work, play and stay in the Borough

To support a prosperous and diverse local economy. The key service objectives for each program area are described below.

Service area	Key service objective/s	Income/ Expenses	Actual	Annual Forecast	Budget
			2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Tourist Parks	The Tourist Parks program ensures the Borough remains a special place for visitors while increasing tourism's contribution to the local economy.	D/funding	1,882	1,921	1,954
		Exp	(732)	(778)	(807)
		Surplus/ (deficit)	1,150	1,143	1,147
Visitor Information Centre	The Visitor Information Centre program promotes the Borough as a special place for visitors and supports local tourism and related businesses with dissemination of information to build a diverse and vibrant local economy.	D/funding	19	84	84
		Exp	(244)	(304)	(303)
		Surplus/ (deficit)	(225)	(221)	(219)

Service area	Key service objective/s	Income/ Expenses	Actual	Annual	Budget
			2024–25 \$'000	Forecast 2025–26 \$'000	2026–27 \$'000
Tourism and Economic Development	The Tourism and Economic Development program seeks to build on the Borough's unique heritage, rich culture and significant natural environment to strengthen the diversity and vibrancy of the local economy.	D/funding	0	0	0
		Exp	(118)	(234)	(117)
		Surplus/ (deficit)	(118)	(234)	(117)
TOTAL	Direct funding (D/funding)		1,901	2,004	2,038
	Expenditure		(1,095)	(1,316)	(1,227)
	Surplus/ (deficit)		807	688	811

Major Initiatives

- Recreation Reserve premium cabins
- Royal Park BBQ Shelter Installation
- South Hesse Street Revitalisation

2.4 Theme 4. Running the Borough

To provide a financially viable Council that is accountable, transparent and practices good governance. The key service objectives for each program area are described below.

Service area	Key service objective/s	Income/ Expenses	Actual	Annual	Budget
			2024–25 \$'000	Forecast 2025–26 \$'000	2026–27 \$'000
Council Governance	The Council Governance program supports the Mayor and Councillors to maintain a cohesive Council and a well-governed Borough.	D/funding	4	3	0
		Exp	(593)	(471)	(424)
		Surplus/ (deficit)	(589)	(468)	(424)
Organisational Performance and Compliance	The Organisational Performance and Compliance program supports the Chief Executive Officer and Executive Management Team to maintain a cohesive, well-managed and highly performing organisation.	D/funding	2	33	2
		Exp	(755)	(989)	(1,010)
		Surplus/ (deficit)	(754)	(956)	(1,009)
Community Engagement and Customer Service	The Community Engagement and Customer Service program aims to facilitate community involvement in decision-making, and to deliver high quality customer service.	D/funding	1	0	0
		Exp	(614)	(700)	(738)
		Surplus/ (deficit)	(613)	(700)	(738)
Financial and Risk Management	The Financial and Risk Management program seeks to ensure the ongoing independence and financial sustainability of the Borough.	D/funding	956	852	677
		Exp	(1,792)	(1,657)	(1,688)
		Surplus/ (deficit)	(836)	(805)	(1,011)
TOTAL	Direct funding (D/funding)		962	888	679
	Expenditure		(3,753)	(3,818)	(3,860)
	Surplus/ (deficit)		(2,791)	(2,929)	(3,182)

Major Initiatives

- Statement of Planning Policy Implementation Review Collaboration with the City of Greater Geelong (CoGG)

Other Initiatives

- OHS Audit Recommendations Implementation

Service Performance Outcome Indicators

Service	Indicator *	Actual	Annual Forecast	Budget	Note
		2024–25	2025–26	2026–27	
Governance	Satisfaction with the opportunities offered by Council to be consulted or engaged in Council decisions	53	53	60	1
Governance	Council resolutions made at meetings closed to the public	10%	10%	10%	2
Financial decisions	Capital works planning (% of capital work completed against the budget)	150%	75%	75%	3
Financial forecasting	Own-source revenue per head of population	\$3,713	\$3,776	\$3,800	4

Note

1. Target is above the State-wide average (55) and small Council average (51) for 2024-25.
2. The target projection is set to achieve a small Council average of 9.6% for 2024–25.
3. Council delivered \$19.1 million of the \$25.4 million budgeted capital expenditure over the past five financial years, representing a 76% delivery rate.
4. The Borough's own-source revenue includes municipal rates and a comparatively high level of user fees and charges income, particularly from tourist parks. The target projection is to achieve a minimal increase above CPI.

2.5 Theme 5. Caring for the Borough

To protect our environment and address climate change issues. The key service objectives for each program area are described below.

Service area	Description of services provided	Income/ Expenses	Actual	Annual Forecast	Budget
			2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Environmental Sustainability	The Environmental Sustainability program sees the Borough playing its part in protecting the natural environment for future generations.	D/funding Exp	A (188)	16 (211)	0 (197)
		Surplus/ (deficit)	(160)	(195)	(197)
Coastal Protection	The Coastal Protection program seeks to preserve and enhance the Borough's globally significant, highly-valued coast as an iconic environmental asset for current and future generations.	D/funding Exp	160 (673)	169 (793)	130 (757)
		Surplus/ (deficit)	(513)	(625)	(627)

Service area	Description of services provided	Income/ Expenses	Actual	Annual Forecast	Budget
			2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Waste Management and Recycling*	The Waste Management and Recycling program seeks to promote local action in order to protect the environment for future generations.	D/funding Exp	1,542 (1,447)	1,491 (1,531)	1,635 (1,618)
		Surplus/ (deficit)	95	(40)	17
TOTAL	Direct funding (D/funding) Expenditure		1,731 (2,309)	1,675 (2,535)	1,765 (2,571)
	Surplus/ (deficit)		(578)	(860)	(806)

* **Waste Management and Recycling**, full cost recovery of waste management, including recycling, is achieved via application of waste charges to ratepayers in accordance with Council's Rating Strategy.

Other Initiatives

- Solar Panels at Queenscliffe Tourist Park Amenities Block
- Stormwater Quality Monitoring

Service Performance Outcome Indicators

Service	Indicator	Actual	Annual Forecast	Budget	Note
		2024–25	2025–26	2026–27	
Waste management	Kerbside collection waste to landfill (tonnage per serviced property)	n/a	0.200	0.195	1
Environment	Electricity usage (total units of metered electricity purchased per population)	n/a	177	175	2

Note

1. This is a new indicator, and the target is based on projected volumes.
2. This is a new indicator, with the target based on projected usage. The objective is to gradually increase renewable energy generation.

2.6 Reconciliation with budgeted operating result

Strategic Objectives / Themes	Surplus / (deficit) \$'000	Expenditure \$'000	Direct funding \$'000
Theme 1 – Living in the Borough	(1,163)	(2,018)	855
Theme 2 – Building the Borough	(2,916)	(3,145)	229
Theme 3 – Work, play and stay in the Borough	811	(1,227)	2,038
Theme 4 – Running the Borough	(3,182)	(3,860)	679
Theme 5 – Caring for the Borough	(806)	(2,571)	1,765
Total	(7,256)	(12,822)	5,566
Expenses/other income added in:			
Depreciation	(1,535)		
Net gain/losses on disposal of property, infrastructure, plant and equipment	17		
Surplus/(deficit) before funding sources	(8,774)		
Funding sources added in:			
Rates and charges revenue	8,008		
Financial Assistance Grant – General Purpose	600		
Capital grants	3,243		
Total funding sources	11,851		
Operating surplus/(deficit) for the year	3,077		
Less:			
Capital grants	(3,243)		
Underlying surplus/(deficit) for the year	(166)		
Less:			
Capital Expenditure	(6,707)		
Transfers to reserves from operating budget	(421)		
Net gain/losses on disposal of property, infrastructure, plant and equipment	(17)		
Add back:			
Depreciation	1,535		
Capital grants	3,243		
Proceeds from asset sales	17		
Transfers from reserves to operating budget	1,691		
Accumulated cash surplus brought forward	825		
Breakeven cash result	0		

3. Financial statements

This section presents information regarding the Financial Statements and Statement of Human Resources. The budget information for the year 2026–27 has been supplemented with projections to 2029–30.

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
- 3.3 Statement of Changes in Equity
- 3.4 Statement of Cash Flows
- 3.5 Statement of Capital Works
- 3.6 Statement of Human Resources

Figures in the 2026–27 budget have been rounded to the nearest thousand dollars. Figures in the budget may not equate due to rounding.

3.1 Comprehensive Income Statement

For the four years ending 30 June 2030:

Comprehensive Income Statement For the Year Ended 30 June	Notes	Annual Forecast	Budget	Projections		
		2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Income / Revenue						
Rates and charges	4.1.1	9,222	9,633	10,125	10,247	10,517
Statutory fees and fines	4.1.2	137	146	150	154	158
User fees	4.1.3	2,259	2,289	2,429	2,490	2,552
Grants – operating	4.1.4	1,194	1,404	1,382	1,417	1,452
Grants – capital	4.1.4	232	3,243	248	775	1,528
Contributions - monetary - capital	4.1.5	0	0	0	0	0
Other income	4.1.6	851	702	549	509	494
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		21	17	0	0	0
Share of net profits of associates		0	0	0	0	0
Total income / revenue		13,916	17,433	14,883	15,591	16,700
Expenses						
Employee costs	4.1.7	5,443	5,514	5,560	5,699	5,824
Materials and services	4.1.8	6,495	6,586	6,875	6,922	7,053
Depreciation	4.1.9	1,522	1,535	1,609	1,622	1,662
Allowance for impairment losses	4.1.10	3	3	1	1	1
Other expenses	4.1.12	817	718	709	834	739
Total expenses		14,280	14,357	14,754	15,078	15,280
Surplus / (deficit) for the year		(364)	3,077	129	513	1,420
Other comprehensive income						
Net asset revaluation increment / (decrement)	4.1.13	0	0	0	0	0
Total comprehensive result		(364)	3,077	129	513	1,420

3.2 Balance Sheet

For the four years ending 30 June 2030:

Balance Sheet For the Year Ended 30 June	Notes	Annual Forecast	Budget	Projections		
		2025–26	2026–27	2027–28	2028–29	2029–30
		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents	4.2.1	729	188	173	195	356
Other financial assets	4.2.1	2,000	2,500	2,500	2,500	2,500
Trade and other receivables	4.2.1	260	260	260	260	260
Inventories	4.2.1	2	2	2	2	2
Prepayments	4.2.1	162	165	172	173	176
Other assets	4.2.1	213	125	50	50	50
Total current assets		3,366	3,240	3,157	3,180	3,344
Non-current assets						
Investments in associates	4.2.1	189	189	189	189	189
Other financial assets	4.2.1	9,000	6,000	5,500	5,000	4,500
Property, infrastructure, plant and equipment	4.2.1	168,957	174,125	174,655	175,704	177,538
Total non-current assets		178,146	180,315	180,344	180,893	182,227
Total assets		181,512	183,554	183,501	184,074	185,571
Liabilities						
Current liabilities						
Trade and other payables	4.2.2	511	738	527	557	605
Trust funds and deposits	4.2.2	25	43	43	43	43
Provisions	4.2.2	994	1,019	1,044	1,070	1,097
Unearned income	4.2.2	1,307	0	0	0	0
Total current liabilities		2,837	1,799	1,614	1,671	1,745
Non-current liabilities						
Provisions	4.2.2	113	116	119	122	125
Total non-current liabilities		113	116	119	122	125
Total liabilities		2,950	1,915	1,732	1,792	1,870
Net assets		178,563	181,639	181,768	182,281	183,701
Equity						
Accumulated surplus	4.3.1	99,339	103,685	104,215	105,266	107,100
Revaluation Reserve	4.3.1	70,652	70,652	70,652	70,652	70,652
Other reserves		8,571	7,302	6,901	6,364	5,948
Total equity		178,562	181,639	181,768	182,281	183,701

3.3 Statement of Changes in Equity

For the four years ending 30 June 2030:

Statement of Changes in Equity For the Year Ended 30 June	Notes	Annual Forecast	Budget	Projections		
		2025–26	2026–27	2027–28	2028–29	2029–30
		\$'000	\$'000	\$'000	\$'000	\$'000
Accumulated Surplus						
Opening Balance 1st July		98,875	99,339	103,685	104,215	105,266
Surplus / (deficit) for the year		(364)	3,077	129	513	1,420
Transfer to other reserves		(179)	(421)	0	0	0
Transfer from other reserves		1,006	1,691	401	537	415
Closing Balance 30th June – Accumulated Surplus	4.3.1	99,339	103,685	104,215	105,266	107,100
Revaluation Reserve						
Opening Balance 1st July		70,652	70,652	70,652	70,652	70,652
Net asset revaluation gain/(loss)		0	0	0	0	0
Closing Balance 30th June – Revaluation Reserve	4.3.1	70,652	70,652	70,652	70,652	70,652
Other Reserves						
Opening Balance 1st July		9,398	8,571	7,302	6,901	6,364
Transfer to other reserves		179	421	0	0	0
Transfer from other reserves		(1,006)	(1,691)	(401)	(537)	(415)
Closing Balance 30th June – Other Reserves	4.3.1	8,571	7,302	6,901	6,364	5,948
Total Equity						
Opening Balance 1st July		178,926	178,562	181,639	181,768	182,281
Surplus / (deficit) for the year		(364)	3,077	129	513	1,420
Closing Balance 30th June – Total Equity	4.3.1	178,562	181,639	181,768	182,281	183,701

3.4 Statement of Cash Flows

For the four years ending 30 June 2030:

Statement of Cash Flows For the Year Ended 30 June	Notes	Annual Forecast	Budget	Projections		
		2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Cash flows from operating activities						
<i>Receipts</i>						
Rates and charges		9,163	9,633	10,125	10,247	10,517
Statutory fees and fines		135	146	150	154	158
User fees		2,114	2,289	2,429	2,490	2,552
Grants – Operating		1,107	1,317	1,382	1,417	1,452
Grants – Capital		831	2,023	248	775	1,528
Contributions - monetary - capital		0	0	0	0	0
Interest received		550	477	354	232	210
Other receipts		74	313	270	277	284
Total receipts	4.1.1	13,973	16,197	14,958	15,591	16,700
<i>Payments</i>						
Employee costs		(5,506)	(5,487)	(5,532)	(5,670)	(5,794)
Materials and services		(6,346)	(6,806)	(6,636)	(6,946)	(7,091)
Short-term, low value and variable lease payments		(9)	(14)	(14)	(15)	(15)
Other payments		(826)	(687)	(695)	(819)	(725)
Total payments	4.4.1	(12,686)	(12,993)	(12,877)	(13,450)	(13,625)
Net cash provided by operating activities	4.4.1	1,287	3,204	2,081	2,142	3,075
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(2,137)	(6,262)	(2,596)	(2,619)	(3,414)
Proceeds from sale of property, infrastructure, plant and equipment		21	17	0	0	0
Net proceeds from movement of investments		611	2,500	500	500	500
Net cash provided by / (used in) investing activities	4.4.2	(1,505)	(3,745)	(2,096)	(2,119)	(2,914)
Cash flows from financing activities						
Net cash provided by / (used in) financing activities	4.4.3	0	0	0	0	0
Net increase / (decrease) in cash and cash equivalents		(218)	(541)	(15)	22	160
Cash and cash equivalents at the beginning of the financial year		947	729	188	173	195
Cash and cash equivalents at the end of the financial year	4.2.1	729	188	173	195	356

3.5 Statement of Capital Works

For the four years ending 30 June 2030:

Statement of Capital Works For the Year Ended 30 June	Notes	Annual Forecast	Budget	Projections		
		2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Property						
Buildings		1,082	3,013	492	798	694
Building improvements		58	0	0	0	0
Total buildings	4.5.1	1,140	3,013	492	798	694
Total property	4.5.1	1,140	3,013	492	798	694
Plant and equipment						
Plant, machinery and equipment		90	96	11	112	62
Fixtures, fittings and furniture		15	231	10	10	11
Computers and telecommunications		46	48	49	51	52
Total plant and equipment	4.5.1	151	375	71	173	124
Infrastructure						
Roads		127	1,692	132	136	140
Footpaths and cycleways		35	27	388	528	1,489
Drainage		100	106	109	113	116
Recreational, leisure and community facilities		208	41	372	543	544
Parks, open space and streetscapes		316	294	267	120	123
Off street car parks		5	6	56	6	6
Other infrastructure		40	360	110	110	110
Other Assets*		135	794	144	147	151
Total infrastructure	4.5.1	966	3,319	1,577	1,703	2,679
Total capital works expenditure	4.5.1	2,257	6,707	2,139	2,673	3,497
Represented by:						
New asset expenditure		313	2,425	400	557	1,579
Asset renewal expenditure		1,722	2,338	1,207	1,449	1,326
Asset upgrade expenditure		222	1,943	533	667	591
Total capital works expenditure	4.5.1	2,257	6,707	2,139	2,673	3,497
Funding sources represented by:						
Grants		232	3,243	248	775	1,528
Council cash		2,025	3,464	1,892	1,898	1,969
Borrowings		0	0	0	0	0
Total capital works expenditure	4.5.1	2,257	6,707	2,139	2,673	3,497

Asset Renewal Ratio (Target above 100%)		128%	279%	108%	130%	115%
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*Capitalised salaries are included under 'Other Assets'
Refer to note 4.5.2 for capital project wise details.

3.6 Statement of Human Resources

For the four years ending 30 June 2030:

Description	Annual Forecast	Budget	Projections		
	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Staff expenditure					
Employee costs – operating	5,443	5,514	5,560	5,699	5,824
Employee costs – capital	135	140	144	147	151
Total staff expenditure	5,578	5,654	5,704	5,846	5,975
	FTE	FTE	FTE	FTE	FTE
Staff numbers*					
Employees	40.7	42.1	41.3	41.3	41.3
Total staff numbers	40.7	42.1	41.3	41.3	41.3

* Assuming full staffing levels for 2025-26, based on the 2025-26 budget, the FTE count would have been 43.0.

A summary of human resources expenditure categorised according to the Council Plan themes is included below:

Theme	Budget	Comprises			
	2026–27 \$'000	Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Living in the Borough	1,216	473	734	9	-
Building the Borough	677	316	313	48	-
Work, play and stay in the Borough	729	340	121	268	-
Running the Borough	2,258	1,327	804	29	99
Caring for the Borough	518	304	214	-	-
Total department wise expenditure	5,398	2,758	2,187	354	99
Other employee related expenditure	116				
Capitalised labour costs	140				
Total expenditure	5,654				

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Theme	Budget	Comprises			
	2026–27 FTE	Permanent		Casual FTE	Temporary FTE
		Full Time FTE	Part time FTE		
Living in the Borough	10.6	3.3	7.3	0.1	-
Building the Borough	4.4	1.9	2.1	0.3	-
Work, play and stay in the Borough	6.1	2.4	1.2	2.6	-
Running the Borough	16.1	8.2	6.8	0.3	0.9
Caring for the Borough	3.9	2.3	1.6	-	-
Capitalised labour	1.0	1.0	-	-	-
Total staff	42.1	19.0	19.1	3.2	0.9

For the four years ending 30 June 2030, a summary of human resources expenditure, categorised according to the Council Plan themes, is included below:

Theme	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Theme 1. Living in the Borough				
Permanent – Full time	473	486	498	510
Women	85	88	90	92
Men	387	398	408	418
Permanent – Part time	734	755	774	793
Women	704	724	742	760
Men	30	31	32	33
Total Living in the Borough	1,207	1,240	1,271	1,303
Theme 2. Building the Borough				
Permanent – Full time	316	324	332	341
Women	70	72	74	76
Men	246	252	259	265
Permanent – Part time	313	322	330	338
Women	198	203	208	214
Men	115	118	121	124
Total Building the Borough	629	646	662	679
Theme 3. Work, play and stay in the Borough				
Permanent – Full time	340	349	358	367
Women	340	349	358	367
Men	0	0	0	0
Permanent – Part time	121	125	128	131
Women	121	125	128	131
Men	0	0	0	0
Total Local Economy	461	474	485	498
Theme 4. Running the Borough				
Permanent – Full time	1,327	1,363	1,397	1,432
Women	843	867	888	910
Men	483	497	509	522
Permanent – Part time	804	826	847	868
Women	804	826	847	868
Men	0	0	0	0
Total Work, play and stay in the Borough	2,131	2,190	2,244	2,300
Theme 5. Caring for the Borough				
Permanent – Full time	304	312	320	328
Women	130	134	137	141
Men	173	178	183	187
Permanent – Part time	214	220	226	232
Women	214	220	226	232
Men	0	0	0	0
Total Running the Borough	518	532	546	559
Casuals, temporary and other expenditure	453	364	373	382
Capitalised labour costs	140	144	147	151
Other employee related expenditure	116	115	117	103
Total staff expenditure	5,654	5,704	5,846	5,975

Council currently does not have any staff members who identify as a person of self-described gender.

A summary of the number of full time equivalent (FTE) Council staff in relation to human resources expenditure, categorised according to the Council Plan themes, is included below:

Theme	2026-27 FTE	2027-28 FTE	2028-29 FTE	2029-30 FTE
Theme 1. Living in the Borough				
Permanent – Full time	3.3	3.3	3.3	3.3
Women	0.7	0.7	0.7	0.7
Men	2.6	2.6	2.6	2.6
Permanent – Part time	7.3	7.3	7.3	7.3
Women	6.9	6.9	6.9	6.9
Men	0.4	0.4	0.4	0.4
Total Living in the Borough	10.6	10.6	10.6	10.6
Theme 2. Building the Borough				
Permanent – Full time	1.9	1.9	1.9	1.9
Women	0.5	0.5	0.5	0.5
Men	1.4	1.4	1.4	1.4
Permanent – Part time	2.1	2.1	2.1	2.1
Women	1.5	1.5	1.5	1.5
Men	0.6	0.6	0.6	0.6
Total Building the Borough	4.1	4.1	4.1	4.1
Theme 3. Work, play and stay in the Borough				
Permanent – Full time	2.4	2.4	2.4	2.4
Women	2.4	2.4	2.4	2.4
Men	-	-	-	-
Permanent – Part time	1.2	1.2	1.2	1.2
Women	1.2	1.2	1.2	1.2
Men	-	-	-	-
Total Local Economy	3.6	3.6	3.6	3.6
Theme 4. Running the Borough				
Permanent – Full time	8.2	8.2	8.2	8.2
Women	5.0	5.0	5.0	5.0
Men	3.2	3.2	3.2	3.2
Permanent – Part time	6.8	6.8	6.8	6.8
Women	6.8	6.8	6.8	6.8
Men	-	-	-	-
Total Work, play and stay in the Borough	15.0	15.0	15.0	15.0
Theme 5. Caring for the Borough				
Permanent – Full time	2.3	2.3	2.3	2.3
Women	1.0	1.0	1.0	1.0
Men	1.3	1.3	1.3	1.3
Permanent – Part time	1.6	1.6	1.6	1.6
Women	1.6	1.6	1.6	1.6
Men	-	-	-	-
Total Running the Borough	3.9	3.9	3.9	3.9
Casuals, temporary and other expenditure	4.0	3.2	3.2	3.2
Capitalised labour costs	1.0	1.0	1.0	1.0
Total Staff (Full Time Equivalent)	42.1	41.3	41.3	41.3

Council currently does not have any staff members who identify as a person of self-described gender.

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements.

The Borough of Queenscliffe has adopted a materiality threshold of 10% or a dollar amount of \$100,000. Notes have not been provided for budgets below the materiality threshold, unless the amount is considered to be material because of its nature.

This section includes notes to the financial statements for each of the following items:

- 4.1 Comprehensive Income Statement
 - 4.1.1 Rates and charges
 - 4.1.2 Statutory fees and fines
 - 4.1.3 User fees
 - 4.1.4 Grants
 - 4.1.5 Contributions
 - 4.1.6 Other income
 - 4.1.7 Employee costs
 - 4.1.8 Materials and services
 - 4.1.9 Bad and doubtful debts
 - 4.1.10 Depreciation
 - 4.1.11 Borrowing costs
 - 4.1.12 Other expenses
 - 4.1.13 Net asset revaluation increment
- 4.2 Balance Sheet
 - 4.2.1 Assets
 - 4.2.2 Liabilities
 - 4.2.3 Interest-bearing liabilities
- 4.3 Statement of Changes in Equity
 - 4.3.1 Reserves
 - 4.3.2 Equity
- 4.4 Statement of Cash Flows
 - 4.4.1 Net cash provided by operating activities
 - 4.4.2 Net cash used in investing activities
 - 4.4.3 Net cash provided by/ (used in) financing activities
- 4.5 Capital works program
 - 4.5.1 Summary
 - 4.5.2 Current Budget
 - 4.5.3 Works carried forward from the 2025–26 year

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026-27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges. For the 2026-27 financial year, the average general rate of Council will increase by 2.75% in line with the rate cap.

The Valuer-General reviews the value of every property in the municipality annually, and these property values are used to calculate individual property rates. This annual revaluation does not result in a net gain or loss of revenue to Council. Ratepayers may see rate increases that differ from the average 2.75% increase because of changes to their property values relative to that of other ratepayers' properties (change in relative property values).

It is proposed to continue with a separate charge for the collection and disposal of all waste management services. This enables the recovery of all waste management costs through the waste management charges.

The Minister for Local Government has published the Local Government Service Rates and Charges Minister's Good Practice Guidelines. The intention of the Guidelines is to articulate what the minister considers good practice in the application of Service Rates and Charges across the local government sector. The council has not proposed any change to the way it calculates waste management charges for the 2026–27 financial year and required changes will be included in future budgets in a manner that will help the Council sustain its financial sustainability.

4.1.1(a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

Descriptions	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$	\$	\$	%
General rates *	7,723,134	7,997,301	274,168	3.5%
Municipal charge *	0	0	0	0.0%
Waste management charges	1,470,626	1,614,925	144,299	9.8%
Supplementary rates and rate adjustments	20,300	12,300	(8,000)	(39.4%)
Cultural and recreational rates	3,838	4,070	232	6.0%
Interest on rates and charges	8,000	8,000	0	0.0%
Less: rebate (properties of environmental interest)	(3,652)	(3,750)	(99)	2.7%
Total rates and charges	9,222,246	9,632,847	410,600	4.5%

* These items are subject to the rate cap established under the FGRS.

4.1.1(b) The rate in the dollar to be levied as general rates under Section 158 of the Act for each type or class of land compared with the previous financial year:

Type or class of land	2025–26	2026–27	Change
	cents/\$CIV	cents/\$CIV	
General rate for rateable residential properties	0.169837	0.179098	5.5%
General rate for rateable residential vacant land properties	0.212296	0.223873	5.5%
General rate for rateable commercial properties	0.169837	0.179098	5.5%
Rate concession for rateable cultural and recreational properties	0.042459	0.044775	5.5%

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year:

Type or class of land	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$	\$	\$	%
Residential	7,304,647	7,550,395	245,748	3.4%
Residential vacant land	143,639	152,693	9,053	6.3%
Commercial	274,847	294,213	19,366	7.0%
Total amount to be raised by general rates	7,723,134	7,997,300	274,167	3.5%

Description	2025–26	2026–27	Change	
	\$	\$	\$	%
Annualised rates*	7,783,283	7,997,300	214,017	2.75%

*Capped rates increase is based on the annualised rates income. The forecast for 2025–26 has been adjusted annualising the impact of supplementary rates during the 2025–26 financial year.

4.1.1(d) The number of assessments in relation to each type of class of land, and the total number of assessments, compared with the previous financial year:

Type or class of land	2025–26	2026–27	Change	
	Number	Number	Number	%
Residential	2,918	2,924	6	0.2%
Residential vacant land	55	66	11	20.0%
Commercial	156	155	(1)	(0.6%)
Cultural and recreational	5	5	0	0.0%
Total number of assessments	3,134	3,150	16	0.5%

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV).

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year:

Type or class of land	2025–26	2026–27*	Change	
	\$	\$	\$	%
Residential	4,331,260,000	4,215,790,000	(115,470,000)	(2.7%)
Residential vacant land	70,165,000	68,205,000	(1,960,000)	(2.8%)
Commercial	163,830,000	164,275,000	445,000	0.3%
Cultural and recreational	9,090,000	9,090,000	0	0.0%
Total value of land	4,574,345,000	4,457,360,000	(116,985,000)	(2.6%)

**Based on the provisional valuation data provided by the valuer general's office.*

4.1.1(g) \$Nil municipal charge is to be levied under Section 159 of the Act (202444–24 \$nil).

4.1.1(h) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year:

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2025–26	2026–27	\$	%
	\$	\$		
Standard kerbside waste	297.00	365.00	68.00	22.9%
An additional kerbside bin (per any bin)	135.00	140.00	5.00	3.7%
Public waste	203.00	183.00	(20.00)	(9.9%)

4.1.1(i) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year:

Type of Charge	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$	\$	\$	%
Standard kerbside waste *	809,368	1,010,694	201,326	24.9%
Additional kerbside bins	25,110	27,300	2,190	8.7%
Public waste	636,148	576,931	(59,216)	(9.3%)
Total waste management charges	1,470,626	1,614,925	144,299	9.8%

*After pensioner concession/rebate.

4.1.1(j) The estimated total amount to be raised by all rates and charges compared with the previous financial year:

Descriptions	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$	\$	\$	%
General rates	7,723,134	7,997,301	274,168	3.5%
Municipal charge	0	0	0	0.0%
Waste management charges	1,470,626	1,614,925	144,299	9.8%
Supplementary rates and rate adjustments	20,300	12,300	(8,000)	(39.4%)
Cultural and recreational rates	3,838	4,070	232	6.0%
Interest on rates and charges	8,000	8,000	0	100.0%
Less: rebate (properties of environmental interest)	(3,652)	(3,750)	(99)	2.7%
Total rates and charges	9,222,246	9,632,847	410,600	4.5%

4.1.1(k) Fair Go Rates System Compliance

The Borough of Queenscliffe is required to comply with the State Government’s Fair Go Rates System (FGRS). The table below details the budget assumptions, consistent with the requirements of the Fair Go Rates System.

Descriptions	Final Budget 2025-26	Final Budget 2026–27
Total Rates (annualised)	\$7,489,612	\$7,783,283
Number of rateable properties	3,128	3,145
Base Average Rate	\$2,394.38	\$2,474.81
Maximum Rate Increase (set by the State Government)	3.00%	2.75%
Capped Average Rate	\$2,466.21	\$2,542.87
Maximum General Rates and Municipal Charges Revenue	\$7,714,301	\$7,997,324
Budgeted General Rates and Municipal Charges Revenue	\$7,714,301	\$7,997,300
Budgeted Supplementary Rates	\$5,380	\$12,300
Budgeted Total Rates and Municipal Charges Revenue	\$7,719,681	\$8,009,600

4.1.1(l) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2026–27: estimated \$12,300);
- The variation of returned levels of value (e.g. valuation appeals);
- Changes in use of land such that rateable land becomes non-rateable land and vice versa;
- Changes in use of land such that residential land becomes residential vacant land and vice versa; and/or

4.1.1(m) Differential rates

The rate and amount of rates payable in relation to land in each category of differential are:

- A general rate of 100% (0.179098 cents in the dollar of CIV) for all rateable residential properties.
- A general rate of 125% (0.223873 cents in the dollar of CIV) for all rateable residential vacant land properties.
- A general rate of 100% (0.179098 cents in the dollar of CIV) for all rateable commercial properties including properties with six or more bedrooms which are rented out as holiday accommodation.
- A general (concessional) rate of 25% (0.044775 cents in the dollar of CIV) for all rateable cultural and recreational properties.

Each differential rate will be determined by multiplying the Capital Improved Value of rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council believes each differential rate will contribute to the equitable and efficient carrying out of council functions.

Details of the objectives of each differential rate and the types of classes of land that are subject to each differential rate are set out below.

General or residential rate

The objective of this rate is to ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined general rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Rateable land having the relevant characteristics described below:

- used primarily for residential purposes; and
- any land that is not defined as commercial land or residential vacant land; or
- any land which is zoned Residential under the Borough of Queenscliffe Planning Scheme on which a legally habitable building is erected but unoccupied.

Residential vacant land rate

The objective of this differential rate includes promoting housing development on vacant land, while continuing to ensure all rateable land makes an equitable financial contribution to ensure that Council

has adequate funding to undertake its strategic, statutory, service provision and community services obligations.

Residential vacant land is any land which is:

- unoccupied but zoned Residential under the Borough of Queenscliffe Planning Scheme; and
- not commercial land; and
- vacant or with any uninhabitable shed or shelter (not a legally habitable building or structure, i.e. where no certificate of occupancy has been issued).

Commercial rate

The objective of this rate is to ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined commercial rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Commercial land is any land, which is:

- used primarily for carrying out the manufacture or production of, or trade in, goods or services (including accommodation for tourists); or
- unoccupied building erected on land which is zoned Commercial (Business) under the Borough of Queenscliffe Planning Scheme; or
- unoccupied land which is zoned Commercial (Business) under the Borough of Queenscliffe Planning Scheme;

Details of the objectives of each differential rate, the types of classes of land which are subject to each differential rate and the uses of each differential rate are set out in Council's **revenue and rating plan**.

4.1.1(n) Waste management charges

An important component of Council's 2026–27 budget process is Council's continuing commitment to three key principles stated in its revenue and rating plan, in relation to funding waste management services.

1. Full cost recovery of all waste management services.
2. Clear identification of the waste management cost streams and specifying these on the rate notice where applicable.
3. Disclosure of all costs associated with each of the waste management streams. In its revenue and rating plan, Council has determined the most equitable method of full waste cost recovery as follows:
 - Standard kerbside waste (which now includes FOGO waste), applicable to residential properties only, is charged at a fixed amount; and
 - Public waste, applicable to all rateable properties, is charged at a fixed amount.

Separating out waste management charges from general rates to achieve full cost recovery remains the most financially responsible option available to Council to cover the rising cost of providing waste services to our community given the State Government's rate capping legislation.

Waste management costs (net of government grants)

The Minister for Local Government has published the Local Government Service Rates and Charges Minister's Good Practice Guidelines. The intention of the Guidelines is to articulate what the minister considers good practice in the application of Service Rates and Charges across the local government sector. The council has not proposed any change to the way it calculates waste management charges for the 2026–27 financial year and required changes will be included in future budgets in a manner that will help the Council sustain its financial sustainability.

The following is a list of all waste management cost streams and waste management charges included in the 2026–27 budget, summarised by waste charge type.

Description	Annual Forecast 2025–26 \$	Budget 2026–27 \$	Increase/(decrease)	
			\$	%
Kerbside waste collection (landfill, recycling, FOGO and hard waste)	442,000	459,700	17,700	4.0%
Kerbside FOGO processing	215,000	221,400	6,400	3.0%
Landfill disposal including landfill levy	165,000	193,100	28,100	17.0%
Direct employee costs	70,137	72,678	2,541	3.6%
Recycling disposal	66,750	71,400	4,650	7.0%
Software Subscription	6,450	6,650	200	3.1%
Other expenses (bin renewal, waste & litter education)	20,000	20,000	0	0.0%
Sub-total: Standard kerbside waste costs	985,337	1,044,928	59,591	6.0%
Public waste - pickup & disposal of waste	222,300	231,200	8,900	4.0%
Fixed price contract - street cleaning and sweeping	198,027	205,000	6,973	3.5%
Landfill disposal including landfill levy	51,000	59,400	8,400	16.5%
Fixed price contract - beach cleaning	38,266	39,600	1,334	3.5%
Direct employee costs	23,379	24,226	847	3.6%
Recycling disposal	10,000	10,800	800	8.0%
Other expenses (e.g. illegal waste dumping)	3,000	3,100	100	3.3%
Beach cleaning subsidy	(10,106)	(10,000)	106	(1.0%)
Sub-total: Public waste costs	535,866	563,326	27,460	5.1%
Total: Waste management costs	1,521,203	1,608,254	87,051	5.7%

Total waste management costs in 2026–27 (net of government grants) is budgeted to increase by \$87,000 (5.7%) compared with the 2025–26 financial year, this increase mainly comprises:

- \$36,000 in landfill disposal costs across both kerbside and public waste (\$28,000 and \$8,000 respectively) predominately due to an increase landfill levy fees;
- \$27,000 increase in waste collection costs across both kerbside (including hard waste) and public waste (\$18,000 and \$9,000 respectively);
- \$7,000 in contracted street sweeping and cleaning. This reflects the projected CPI driven contract rate adjustment;
- \$6,000 increase in kerbside FOGO processing expenses;
- \$5,000 in recycling disposal expenses across both kerbside and public waste.

Waste management charges

Description	Annual Forecast 2025-26	Budget 2026-27	Increase/(decrease)	
			\$	%
Kerbside waste charge	860,368	1,059,774	199,406	23.2%
Less: pensioner concession	(40,800)	(38,880)	1,920	(4.7%)
Kerbside waste charge – additional bins	25,110	27,300	2,190	8.7%
Kerbside waste charge	844,678	1,048,194	203,516	24.1%
Public waste charge	636,148	576,931	(59,216)	(9.3%)
Total: Waste management charges*	1,480,826	1,625,125	144,299	9.7%

*There is a \$10,200 variance in overall waste management charges compared to item 4.1.1(a), primarily due to the pensioner rebate. The rebate provides an additional \$30 per eligible pensioner, funded from operating income.

In determining waste charges for the 2026–27 financial year, Council is budgeting to recover a forecasted deficit of \$3,000 from the standard kerbside waste reserve and recover a forecasted deficit of \$14,000 from the public waste reserve for the 2025–26 financial year. The kerbside waste deficient is primarily the result of increased collection and disposal costs to retain the hard waste service, this is slightly offset by a carried forward surplus from 2024-25. The public waste deficit is primarily due to increase waste collection costs due to increased collections frequencies during peak periods.

As a result, the net increase in waste management charges for 2026–27 is expected to be \$144,000 (9.7%).

The fixed amount to be levied for each type of property

Type of Property	Actual	Budget	Change	
	2025–26	2026–27	\$	%
	\$	\$	\$	%
Residential	500.00	548.00	48.00	9.6%
Residential vacant land	203.00	183.00	(20.00)	(9.9%)
Commercial	203.00	183.00	(20.00)	(9.9%)

Waste management reserve funds

Description	Annual Forecast 2025-26	Budget 2026-27	Increase/(decrease)	
			\$	%
Kerbside waste reserve fund				
Opening balance	137,393	(3,266)	(140,659)	(102.4%)
Transfers to reserve	0	3,266	3,266	0.0%
Transfers from reserve	(140,659)	0	140,659	(100.0%)
Closing balance	(3,266)	0	3,266	(100.0%)

Description	Annual Forecast 2025-26	Budget 2026-27	Increase/(decrease)	
			\$	%
Public waste reserve fund				
Opening balance	(113,887)	(13,606)	100,281	(88.1%)
Transfers to reserve	100,281	13,605	(86,676)	(86.4%)
Transfers from reserve	0	0	0	0.0%
Closing balance	(13,606)	0	13,605	(100.0%)
Total: Waste management reserve funds	(16,872)	(0)	16,871	(100.0%)
Net waste reserve transfers for the financial year	(40,378)	16,871	(57,249)	141.8%

An annual reconciliation is completed at each financial year-end to determine the surplus/ (deficit) between waste management charges collected from ratepayers and the actual waste costs incurred by Council for the year. Reserve funds are held on the Balance Sheet to record any net surplus achieved, so Council can then determine that amount which will be allocated towards meeting the cost of waste services in the next financial year, while retaining part of the surplus as a contingency to address emerging risks with respect to waste management services in future years.

In preparing the waste management budget, a set of assumptions has been made about the estimated costs of the waste management services in 2026–27. Given the widely fluctuating nature of waste services, these annual budget assumptions will be monitored, with any variance to be reported to Council via quarterly financial reports during the 2026–27 year as necessary.

4.1.2 Statutory fees and fines

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Town planning fees	105	111	6	5.3%
Building, pool and spa fees	17	18	1	6.4%
Permits	4	4	(0)	(6.7%)
Land information certificates	11	14	3	23.2%
Infringements and costs	0	0	0	0.0%
Total statutory fees and fines	137	146	9	6.5%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation. Infringements income is predominantly from parking fines, with minor fines issued for animals and local laws infringements. A detailed listing of statutory fees is included in Appendix A.

4.1.3 User fees

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Tourist Park fees	1,921	1,954	33	1.7%
Aged services	187	193	7	3.5%
Registration and other permits	71	72	1	1.3%
Building Services	42	46	5	11.3%
Other fees and charges (< \$10,000 each)	39	24	(15)	(38.3%)
Total user fees	2,259	2,289	30	1.3%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services, consistent with principles in Council Policy CP047: User Fees and Charges. In setting the budget, the key principle for determining the level of user charges is that increases reflect CPI or market levels.

Tourist Park fees contribute the largest portion of the user fees budget, with total anticipated income of \$1,954,000 for the 2026–27 financial year. This represents an estimated \$33,000 increase compared to the 2025–26 forecast, equating to a 1.7% increase against the forecast.

Council is continuing to prioritise offering affordable accommodation through the off-peak and shoulder seasons across all parks to assist in increasing occupancy outside of peak periods by maintaining 2025-26 rates.

A detailed listing of user fees is included in Appendix A.

4.1.4 Grants

Operating and capital government grants include all monies received from Victorian and Commonwealth Government sources for the purposes of funding the delivery of Council's services and projects.

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Grants are received in respect of the following:				
Summary of grants:				
Commonwealth funded grants	685	1,209	525	76.6%
State government funded grants	703	3,424	2,721	387.2%
Other funded grants	39	14	(25)	(64.6%)
Total grants received	1,426	4,647	3,221	225.9%
(a) Operating grants				
Recurrent – Commonwealth government				
Financial assistance grants	295	600	306	103.8%
Aged services	385	398	13	3.5%
Recurrent – State government				

Description	Annual Forecast	Budget	Change	
	2025–26	2026–27		
	\$'000	\$'000	\$'000	%
Boat ramp maintenance	129	130	1	0.5%
Maternal and child health	78	81	3	3.5%
Fire services property levy administration	44	47	3	7.1%
School crossing supervision	32	33	1	3.5%
ANZAC day celebration	30	25	(5)	(17.2%)
Aged services	6	6	0	0.5%
Beach cleaning	10	10	(1)	(6.0%)
Recurrent – Other				
Vegetation management	25	0	(25)	(100.0%)
Other (<\$10,000 each)	14	14	0	0.5%
Total recurrent operating grants	1,048	1,346	298	28.4%
Non-recurrent - Commonwealth government				
Local roads data support	5	10	5	100.7%
Non-recurrent - State government				
Asbestos removal works	56	0	(56)	(100.0%)
Fire services property levy administration	50	0	(50)	(100.0%)
Integrated water management plan	0	48	48	0.0%
Information technology	13	0	(13)	(100.0%)
Education protection of coastal moonah woodlands	11	0	(11)	(100.0%)
Mosquito Surveillance	8	0	(8)	(100.0%)
Coastal protection	3	0	(3)	(100.0%)
Total non-recurrent operating grants	146	58	(88)	(60.0%)
Total operating grants	1,194	1,404	210	17.6%
(b) Capital grants				
Non-recurrent – Commonwealth government				
Buildings	0	200	200	0.0%
Non-recurrent – State government				
Other infrastructure	232	1,498	1,266	546.0%
Roads	0	1,545	1,545	0.0%
Total non-recurrent capital grants	232	3,243	3,011	1,298.2%
Total capital grants	232	3,243	3,011	1,298.2%
Total grants	1,426	4,647	3,221	225.9%

Operating grants include all monies received from state and federal government and community sources for the purposes of funding the delivery of Council's services to ratepayers.

The total operating grant income for 2025–26 is understated due to the early receipt of the Financial Assistance Grant (FAG) in the previous financial year. In addition, the 2025–26 forecast includes \$146,000 in non-recurring operating grants, compared with \$58,000 of non-recurring operating grants included in the 2026–27 budget.

The total anticipated income from recurring operating grants for the 2026-27 financial year is \$1,346,000. This represents an estimated \$298,000 (28.4%) increase compared to the 2025–26 forecast. Although when taking into consideration the early receipt of the 2025-26 FAG in 2024-25 the adjusted increase is only \$3,000 (0.2%). Year-on-year movements are affected by the cyclical nature

of one recurring operating grant, which is received on a three-yearly basis. In addition, no increase has been assumed for the Victorian Fisheries Authority – Boat Ramp Maintenance grant.

Any other non-recurring capital grant funding opportunities that Council may be successful in securing will be updated in the quarterly forecast reviews and will be reported to Council during the 2026–27 financial year.

4.1.5 Contributions

Contributions relate to monies paid by non-government third parties for the purpose of funding the delivery of Council’s services to ratepayers (operating) and/or provision of buildings and facilities (capital). Contributions can also be non-monetary, with an in-kind donation of physical assets to Council. All contributions are typically non-recurring and the amount will vary from year to year, thus a comparison by financial year is meaningless.

No monetary or non-monetary contribution is recognised in the 2026–27 budget.

4.1.6 Other income

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Interest – investment of available funds	550	439	(111)	(20.2%)
Other rent – lease of land properties	192	187	(4)	(2.3%)
Contribution from volunteers	75	75	0	0.5%
Total other income	851	702	(149)	(17.5%)

The budget projects a \$111,000 decrease in interest income, primarily due to an expected decline in interest rates.

The value of the contribution provided by volunteers which may otherwise has been paid by Council is estimated be \$75,000 for 2026-27.

4.1.7 Employee costs

Employee costs include all staff related expenditure, including wages, salaries and on-costs such as allowances, leave entitlements (annual leave and long service leave), employer superannuation, rostered days off and time-in-lieu owed to employees, Workcover premium and fringe benefits tax.

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Wages and salaries	4,661	4,726	65	1.4%
Superannuation	524	545	21	4.1%
Workcover premium	87	97	10	11.2%
FBT Expense	30	30	0	0.0%
Other	140	116	(25)	(17.5%)
Total employee costs	5,443	5,514	72	1.3%

Total employee costs are expected to increase by 1.3% (\$72,000) compared to the 2025–26 forecast. This increase should be read in context, as the 2025–26 forecast was affected by temporary staff vacancies and one-off costs associated with changes to CEO contracts. The 2026–27 budget also includes \$99,000 for temporary staff resources.

When assuming full staffing levels in both years and excluding temporary staff, ongoing employee costs for 2026–27 are expected to decrease slightly by 0.2% (\$12,000) compared to the 2025–26 budget. This reduction is mainly due to a further decrease of 1.18 full-time equivalent (FTE) positions resulting from organisational restructure initiatives.

These projections include an assumed 3.5% increase under the Enterprise Bargaining Agreement (EBA). The current EBA expires at the end of the current financial year (2025–26). Currently there are many unknowns regarding Council’s EBA including the Australian Services Union advocacy for a regional, multi-council agreement. As the outcome of the EBA discussions may not be known before the adoption of the final budget in June 2026, there is a degree of uncertainty. Given Council’s limited capacity for ongoing income growth, any ongoing EBA increases above the rate cap would present a significant financial risk.

A summary of human resources expenditure, categorised according to the organisational structure of Council, is provided for both costs (\$) and staff numbers (FTE) in the Statement of Human Resources at Section 3.6 of this report.

4.1.8 Materials and services

Materials and services include payments to contractors for provision of services, waste management, asset maintenance, the purchases of consumables, utility costs and expensed capital works (expensed capital works are works associated with Council assets and major projects that do not meet the definition of asset expenditure under Australian Accounting Standards).

Description	Annual Forecast	Budget	Change	
	2025–26	2026–27	\$'000	%
Contract Payments	2,018	2,085	67	3.3%
Waste Management	1,438	1,521	84	5.8%
Building Maintenance	263	243	(20)	(7.8%)
Consultants & Contractors	563	528	(35)	(6.1%)
General Maintenance	557	561	5	0.8%
Information Technology	389	396	7	1.9%
Utilities	334	333	(1)	(0.3%)
Insurance	350	368	18	5.3%
Office Administration	205	218	12	6.1%
Other Materials and Services	343	298	(45)	(13.2%)
Fleet Operations	36	35	(1)	(3.1%)
Total materials and services	6,495	6,586	91	1.4%
Total materials and services: excluding waste management and non-recurring expenses	4,615	4,850	235	5.1%

Total materials and services expenses are expected to increase by 1.4% (\$91,000) compared to the 2025–26 forecast.

However, when waste management costs (\$1.52 million in 2026–27) and non-recurring operating expenses (\$215,000) are excluded, ongoing materials and services expenses are expected to increase by 5.1% (\$235,000). This brings total recurring materials and services expenses to \$4.85 million for 2026–27, compared to the 2025–26 forecast on the same basis.

The most significant increases estimated in recurring materials and services, including new recurring allocations (totalling \$88,000) in the 2026–27 financial year are:

- \$67,000 for higher key contract costs, including:
 - \$26,000 for parks and reserve maintenance
 - \$26,000 for additional weed management, bringing the total weed management budget to \$141,000
 - \$10,000 for increases in maternal and child health contract costs
- \$57,000 for increased vegetation management, including contingency allowances for additional works following potential storm events. This brings the total vegetation management budget to \$279,000.
- \$35,000 for additional building maintenance costs, in line with recommendations from the Asset Management Plan modelling.
- \$24,000 for increased software and cyber security costs to support enhanced security monitoring and backup arrangements.
- \$18,000 for increased insurance premiums.
- \$16,000 for consultants and contractors, including:
 - \$30,000 for a triennial road condition assessment
 - \$6,000 increase for Christmas decorations
 - These increases are partly offset by a \$12,000 reduction in independent CEO remuneration adviser costs and a \$10,000 reduction in social media costs following the implementation of the Visit Point Lonsdale & Queenscliff website.
- \$14,000 for the introduction of a Main Street Flag Program.
- \$10,000 for the introduction of an annual pressure-washing program for commercial precincts.

The following operating projects, totalling \$215,000, both grant-funded and Council-funded, are included under materials and services expenses in the 2026–27 budget.

- \$100,000 Statement of Planning Policy Implementation Review Collaboration (CoGG);
- \$60,000 Monitoring and Evaluating Stormwater Impacts;
- \$20,000 Planning Scheme Amendment to Implement Heritage Study – Hesse Street Commercial Precinct;
- \$20,000 OHS Audit Recommendations Implementation;
- \$15,000 Community Consultation – Point Lonsdale Traffic and Pedestrian Congestion Management.

4.1.9 Depreciation

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council’s property (buildings), plant and equipment, and infrastructure assets (such as roads and drains).

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Property	523	547	24	4.5%
Plant and equipment	148	145	(3)	(1.9%)
Infrastructure	851	844	(8)	(0.9%)
Total depreciation	1,522	1,535	13	0.9%

Depreciation is budgeted to increase by 0.9% (\$13,000) compared to the 2025–26 forecast. The increase in property is primarily as a result of the completion of Tourist Park cabin replacements and amenity renewal and BBQ shelter instillation. Whilst the slight decrease in plant and equipment and infrastructure reflects reduction in depreciation of Council's existing assets.

4.1.10 Bad and doubtful debts

A provision of \$3,000 p.a. for bad and doubtful debts is included in Council's budget, largely relating to infringements. Council works with Fines Victoria to manage the administration and enforcement of infringements.

4.1.11 Borrowing costs

Council does not have any outstanding loans and no new loans are included in the 2026–27 budget.

4.1.12 Other expenses

Other expenses relate to a range of unclassified items including Mayoral and Councillor allowances, internal and external audit fees, photocopier lease expense, asset write-offs and other miscellaneous expenditure.

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Contributions and Donations	213	171	(43)	(20.1%)
Councillors' Allowances	210	234	24	11.6%
Auditors' Remuneration – VAGO	59	63	4	6.4%
Auditors' Remuneration – Internal Audit	30	30	1	1.7%
Operating Lease Rentals	9	14	5	62.9%
Others	221	131	(90)	(40.7%)
Cost of Contribution from Volunteers	75	75	0	0.5%
Total other expenses	817	718	(98)	(12.1%)

Other expenses are projected to decline by 12.1% (\$98,000), totalling \$718,000 in 2026–27 compared to the 2025–26 forecast. This decrease is primarily due to \$135,000 of non-recurring operating expenses included in the 2025-26 forecast, whereas only one non-recurring operating expense of \$10,500 for Local Roads Data Reconciliation Project (LRDRP) has been included in the 2026-27 budget.

Excluding non-recurring operating expenses from the 2025-26 forecast, recurring other expenses are expected to increase by 3.8% (\$26,000) compared to the 2025–26 forecast.

Councillor allowances for 2025–26 are understated by \$11,000 due to Councillors taking unpaid leave during the year.

4.1.13 Net asset revaluation increment

The revaluation of land assets is scheduled for completion in 2025–26, with infrastructure asset revaluations to be completed in 2026–27. The outcomes of these revaluations cannot be predicted for inclusion in the 2026–27 budget.

4.2 Balance Sheet

4.2.1 Assets

Description	Annual Forecast	Budget	Change	
	2025–26	2026–27	\$'000	%
Cash and cash equivalents	729	188	(541)	(74.2%)
Trade and other receivables	260	260	0	0.0%
Other financial assets	2,000	2,500	500	25.0%
Inventories	2	2	0	0.0%
Prepayments	162	165	2	1.4%
Other assets	213	125	(88)	(41.3%)
Total current assets	3,366	3,240	(126)	(3.8%)
Investment in an associate	189	189	0	0.0%
Other financial assets	9,000	6,000	(3,000)	(33.3%)
Property, infrastructure, plant and equipment	168,957	174,125	5,169	3.1%
Total non-current assets	178,146	180,315	2,169	1.2%
Total assets	181,512	183,554	2,042	1.1%

Current assets are assets that can be converted to cash within 12 months. These are expected to decrease by \$126,000 (3.8%) compared to the 2025–26 financial year, as cash is used to pay for projects carried forward from 2025-26 and new capital projects.

Other financial assets have increased \$500,000 (25.0%) and represents term deposits with more than 90 days original maturity, the increase is primarily due to the maturity of term deposits previously held for more than 12 months, with some expected to be reinvested in term deposits with maturities of less than 12 months.

Other assets which are mainly accrued interest payments has decreased by \$88,000 (41.3%), in line with projected maturity of terms deposits. No movement in inventories and other receivables are budgeted for 2026–27. Variances to this assumption are adjusted in the forecast when known.

Non-current assets are those assets which are not expected to be converted to cash within 12 months. Total non-current assets are expected to increase by \$2,169,000 (3.1%) compared with the 2025–26

financial year, primarily due to the largest component property, infrastructure, plant and equipment increasing by \$5,169,000 (3.1%) as capital works are progressed or completed during the 2026–27 financial year.

This has been partially offset by other financial assets which has decreased \$3,000,000 (33.3%) due the maturity of term deposits previously held for more than 12 months, with some expected to be reinvested in term deposits with maturities of less than 12 months (under current assets).

Council recognises its interest in the Geelong Regional Library Corporation by recording an investment in its financial statements, based on the Borough’s proportional share of the Corporation’s net assets as disclosed in its audited financial statements each year. This share is determined using the same ratio as the Borough’s contribution to the Corporation’s operating costs. No movements in library equity are reflected in either the forecast or the budget. Annual contributions to the Geelong Regional Library Corporation are recorded as expenditure in the Income Statement.

4.2.2 Liabilities

Description	Annual Forecast	Budget	Change	
	2025–26	2026–27	\$'000	%
	\$'000	\$'000	\$'000	%
Trade and other payables	511	738	227	44.4%
Trust funds and deposits	25	43	18	71.3%
Provisions	994	1,019	25	2.5%
Other liabilities	1,307	0	(1,307)	(100.0%)
Total current liabilities	2,837	1,799	(1,037)	(36.6%)
Provisions	113	116	3	2.5%
Total non-current liabilities	113	116	3	2.5%
Total liabilities	2,950	1,915	(1,034)	(35.1%)

Current liabilities are those obligations Council must pay within the next 12 months. These liabilities are expected to decrease by \$1,034,000 (35.1%) compared with the 2025–26 financial year, due to the decrease in ‘Other liabilities’, which is the reduction of income received in advance. The \$1,307,000 relates to \$1,220,000 of capital grants received in advance relating to Point Lonsdale Maritime & Defence Precinct project and the Victorian Government Safe Local Roads and Streets Program projects expected to be completed in 2026-27, along with \$87,000 of operating grants received in advance relating to the record digitalisation project.

Trade and other payables are projected to increase by \$227,000 (44.4%), largely due to more capital expenditure projected for the 2026-27 financial year compared to 2025-26, leading to an expected increase in value of creditor invoices at 30 June 2027.

Provisions (employee cost provisions for accrued long service leave, annual leave, rostered days off and time-in-lieu owing to employees) are budgeted to increase by \$25,000 (\$11,000 current and \$14,000 non-current), in accordance with the Enterprise Bargaining Agreement. Active management of leave balances may result in some forecast savings during the year, and this will be adjusted in 2026–27 should a positive outcome be achieved.

Non-current liabilities are those obligations Council is not expected to pay within the next 12 months.

4.2.3 Borrowings

Council continues to focus on efficient and financially responsible service delivery to achieve outcomes that are valued by our community. Council will continue to explore new approaches to provide services in a tighter fiscal environment. Council currently has a debt-free balance sheet, and no new borrowing is included in the 2026–27 budget.

4.2.4 Leases by category

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of \$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

4.3 Statement of Changes in Equity

4.3.1 Equity

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Accumulated surplus	99,339	103,685	4,346	4.4%
Asset revaluation reserves	70,652	70,652	0	0.0%
Discretionary reserves	8,571	7,302	(1,269)	(14.8%)
Total equity	178,562	181,639	3,077	1.7%

Total equity always equals net assets and is made up of the following components:

- Accumulated surplus, which is the value of all net assets less reserves that have accumulated over time;
- Asset revaluation reserves, which represent the difference between the previously recorded value of non-current assets (property, infrastructure, plant and equipment) and their current valuations; and
- Other reserves, which are funds Council wishes to separately identify as being set aside to meet a specific purpose in the future and for which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council and separately disclosed.

\$3,077,000 of the \$4,346,000 (4.4%) increase in **accumulated surplus** results directly from the projected surplus for the year. The balance of \$1,269,000 is the net of budgeted amounts to be transferred from **other reserves** to accumulated surplus. This reflects the usage of cash to partly fund the 2026–27 capital and operating works program as explained in the note 4.3.2. This is a transfer between equity items and does not impact the total equity.

Asset revaluation reserves, the revaluation of land assets is scheduled for completion in 2025–26, with infrastructure asset revaluations to be completed in 2026–27. The outcomes of these revaluations cannot be predicted for inclusion in the 2026–27 budget

4.3.2 Other reserves

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Accumulated unallocated cash reserve (general reserve)	1,458	1,818	360	24.7%
Asset replacement reserve – allocated	1,954	1,778	(176)	(9.0%)
Future calls on defined benefits superannuation	40	40	0	0.0%
Funds carried forward to future years	1,637	1,167	(470)	(28.7%)
Waste management reserves	(17)	(0)	17	(100.0%)
Proceeds from the sale of Murray Road land	3,500	2,500	(1,000)	(28.6%)
Total discretionary reserves	8,571	7,302	(1,269)	(14.8%)

Council's other reserves on the Balance Sheet are budgeted to decrease by \$1,269,000 (14.8%) compared with the 2025–26 financial year, predominantly because of the \$1,000,000 reduction in the Proceeds from the sale of Murray Road land reserve.

Accumulated unallocated cash reserve (general reserve) reserve comprises of the cash surpluses achieved in previous financial years, which have not yet been allocated by Council to specific projects within the Annual Budget. This reserve provides a contingency for responding to emerging risk management and other unbudgeted issues which may arise during the course of the financial year.

An amount of \$359,000 will be transferred to the General Reserve. This comprises \$276,000 from the projected remaining cash surplus for the 2026–27 financial year, along with an additional \$84,000 from residual funds in reserves established for projects that have now been completed (refer details below under 'carry forward reserves').

Asset replacement reserves are used to fund future asset renewal requirements. They comprise:

- funds for specific projects earmarked by Council; and
- surpluses resulting from budget efficiencies and additional income received.

The reserve decrease of \$176,000 (9.0%) in 2026–27 reflects \$221,000 funding allocated for the Council Office HVAC System Renewal project. This reduction has been partially offset by \$45,000 reflecting the transfer of partial cash surpluses achieved in previous financial years, allocated to be used to fund future asset renewal requirements.

The **defined benefits superannuation liability reserve** is used as a hedge against future calls which may be made by Vision Super on the defined benefits scheme. Council set aside \$20,000 in each of the 2014–15 and 2015–16 budget years, with a total of \$40,000 remaining in this reserve and no plans to adjust the total.

Carry forward reserves are used mainly for holding over funds received / allocated in one year, to be spent in future years. The reserve movement of \$470,000 in 2026–27 reflects;

- \$39,000: transfer from carry forward operating expense reserves to fund the following projects:
 - \$20,000: Planning Scheme Amendment to Implement Heritage Study – Hesse Street Commercial Precinct;
 - \$19,000: South Hesse Street Revitalisation;

- \$13,000: Beach Marker condition assessment (carry forward operating expense reserves), balance transferred to General Reserve.
- \$347,000: transfer from carry forward capital expenditure reserves to fund the following projects:
 - \$171,000: Toch H toilet renewal;
 - \$136,000: Point Lonsdale Bike Park;
 - \$40,000: Weeroona Parade Public Toilet Renewal Including Changing Place Facility;
- \$70,000: transfer from carry forward capital expenditure reserves to General Reserve reflecting residual funds in reserves established for projects that have now been completed:
 - \$35,000: Murray Road shared path;
 - \$24,000: Safety improvement work by DEECA at Narrows Beach;
 - \$11,000: Hesse Street streetscape.
- The following additional capital expenditure reserve movements have also occurred:
 - The existing reserve for “Queenscliff CBD 24-Hour Public Toilet”, \$250,000 has been transferred to a new reserve “South Hesse Street Revitalisation – Stage 2”;
 - The existing reserve for “Upgrade of Town Hall - heating and cooling”, \$180,000 has been transferred to the reserve “Upgrade of Town Hall”.

Proceeds from the sale of Murray Road land are set aside in a separate reserve account until Council identify potential investment opportunities in line with [Council Policy CP044: Sale, Exchange or Transfer of Council Land](#). The reserve movement of \$1,000,000 in 2026–27 reflects funding allocated for the construction of two new premium cabins at the Queenscliff Recreation Reserve.

Council uses **Waste management reserves** to hold the net surplus of waste management charges collected from ratepayers compared with the actual costs of waste management paid by the Council. \$17,000 is to be transferred to the Waste Management reserve. The movement in the waste management reserve is explained in note 4.1.1(n).

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by operating activities

Description	Annual Forecast	Budget	Change	
	2025–26	2026–27	\$'000	%
	\$'000	\$'000	\$'000	%
Rates and charges	9,163	9,633	470	5.1%
Statutory fees and fines	135	146	12	8.5%
User fees	2,114	2,289	176	8.3%
Grants – Operating	1,107	1,317	210	19.0%
Grants – Capital	831	2,023	1,191	143.3%
Interest received	550	477	(73)	(13.3%)
Other receipts	74	313	239	323.0%
Total receipts	13,973	16,197	2,224	15.9%
Employee costs	(5,506)	(5,487)	19	0.3%
Materials and services	(6,346)	(6,806)	(461)	(7.3%)
Short-term, low value and variable lease payments	(9)	(14)	(5)	(62.4%)

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Other payments	(826)	(687)	140	16.9%
Total payments	(12,686)	(12,993)	(307)	(2.4%)
Net cash provided by operating activities	1,287	3,204	1,917	149.0%

Operating activities refer to the cash generated (or used in) the normal service delivery functions of Council.

Net cash provided by operating activities is forecast to increase by \$1,917,000 (149.0%) compared to the 2025–26 financial year, primarily due to higher capital and operating grant receipts, as well as increased income from rates and charges.

4.4.2 Net cash flows used in investing activities

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Payments for Property, Infrastructure, Plant & Equipment	(2,137)	(6,262)	(4,124)	(193.0%)
Proceeds from sale of Property, Infrastructure, Plant and Equipment	21	17	(4)	18.7%
Proceeds from sale of investments	611	2,500	1,889	(309.1%)
Net cash provided by / (used in) investing activities	(1,505)	(3,745)	(2,239)	(148.7%)

Investing activities refer to cash provided (or used in) the enhancement or creation of infrastructure and other assets, cash generated from the sale of assets and cash used/generated from investing activities.

There is an increase in the budgeted investments in Property, Infrastructure, Plant & Equipment for 2026–27.

Proceeds from the sale of investments for 2026–27 reflect the reclassification of term deposits from other financial assets to cash and cash equivalents during the year when reinvested in term deposits with less than 90 days of maturity.

4.4.3 Net cash flows provided by/ (used in) financing activities

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Borrowing costs	0	0	0	0.0%
Proceeds from borrowings	0	0	0	0.0%
Repayment of borrowings	0	0	0	0.0%
Net cash provided by / (used in) financing activities	0	0	0	0.0%

Financing activities refer to cash provided (or used in) the financing of Council functions, including new borrowings from financial institutions and the repayment of principal and interest in each financial year. Council settled its loan liabilities in full in the 2020–21 financial year. No new borrowings are included in the 2026–27 budget.

4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2026–27 financial year, classified by expenditure type and funding source. All works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

Description	Annual Forecast 2025–26	Budget 2026–27	Change	
	\$'000	\$'000	\$'000	%
Property	1,140	3,013	1,873	164.3%
Plant and Equipment	151	375	223	147.4%
Infrastructure	966	3,319	2,353	243.7%
Total	2,257	6,707	4,450	197.1%

The 2026–27 budget includes a \$4,450,000 (197.1%) increase in capital works expenditure. Of the total 2026–27 capital spend, \$2,723,000 relates to projects carried forward from the 2025–26 financial year, while \$3,983,000 relates to capital works planned for the 2026–27 budget year.

Asset expenditure types and funding sources

Description	Asset expenditure types				Summary of Funding Sources				
	Project Cost	New	Renewal	Upgrade	Grants	Contrib.	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	3,013	1,356	1,333	324	848	0	954	1,211	0
Plant and Equipment	375	0	375	0	0	0	137	221	17
Infrastructure	3,319	1,069	631	1,619	2,395	0	789	136	0
Total	6,707	2,425	2,338	1,943	3,243	0	1,880	1,568	17

Council has been successful in the past attracting significant grants for key infrastructure projects in the Borough. Community contributions are sought toward projects which benefit a specific user group. Asset sales relate entirely to the annual motor vehicle replacement program. Funds for projects carried forward from prior financial years are held in reserves on the Balance Sheet until expenditure occurs. The balance of Council's capital works program is funded from rates and charges (excluding waste management).

Capital renewal budget generally follows the expenditure identified in the following asset management documents:

- Roads expenditure follows the recommendations in the 2023 Road Condition and Renewal Modelling Report and the Draft Roads Footpath and Kerb Asset Management Plan 2025;
- Buildings expenditure reflect the 2025 Building Condition Assessment Modelling Report and the Buildings Asset Management Plan 2025;
- Storm water drainage expenditure reflects the Draft Urban Stormwater Drainage Asset Management Plan 2025; and
- Open space reflects the Open Space Asset Management Plan 2019 in combination with annual playground safety standard audit inspections.

4.5.2 Current Capital Work Budget

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY								
BUILDINGS								
Recreation Reserve premium cabins	1,000	1,000	0	0	0	0	1,000	0
Weeroona Parade Public Toilet Renewal Including Changing Place Facility	574	201	373	0	200	334	40	0
Annual renewal program - buildings	235	0	235	0	0	235	0	0
Town Hall Roof Reinforcement	200	0	200	0	0	200	0	0
Royal Park BBQ Shelter Installation	125	125	0	0	0	125	0	0
Solar Panels at Queenscliffe Tourist Park Amenities Block	30	30	0	0	0	30	0	0
Maternal and Child Health building refurbishment	30	0	30	0	0	30	0	0
TOTAL BUILDINGS	2,194	1,356	838	0	200	954	1,040	0
TOTAL PROPERTY	2,194	1,356	838	0	200	954	1,040	0
PLANT AND EQUIPMENT								
PLANT, MACHINERY AND EQUIPMENT								
Council Office HVAC System Renewal	221	0	221	0	0	0	221	0
Annual renewal program - motor vehicles	85	0	85	0	0	68	0	17
Annual renewal program - minor plant and equipment	11	0	11	0	0	11	0	0
TOTAL PLANT, MACHINERY AND EQUIPMENT	317	0	317	0	0	79	221	17
FIXTURES, FITTINGS AND FURNITURE								
Annual renewal program - fixtures, fittings and furniture	5	0	5	0	0	5	0	0
Annual renewal program - caravan park washing machines and driers	5	0	5	0	0	5	0	0
TOTAL FIXTURES, FITTINGS AND FURNITURE	10	0	10	0	0	10	0	0

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
COMPUTERS AND TELECOMMUNICATIONS								
Annual renewal program – computers and telephone equipment	48	0	48	0	0	48	0	0
TOTAL COMPUTERS AND TELECOMMUNICATIONS	48	0	48	0	0	48	0	0
TOTAL PLANT AND EQUIPMENT	375	0	375	0	0	137	221	17
INFRASTRUCTURE								
ROADS								
Annual renewal program - road resealing	87	0	87	0	0	87	0	0
Annual renewal program - pavement repair	22	0	22	0	0	22	0	0
Fellows Road Crossover	20	20	0	0	0	20	0	0
Annual renewal program - kerb and channel	19	0	19	0	0	19	0	0
TOTAL ROADS	148	20	128	0	0	148	0	0
FOOTPATHS AND CYCLEWAYS								
Annual renewal program – footpaths	27	0	27	0	0	27	0	0
TOTAL FOOTPATHS AND CYCLEWAYS	27	0	27	0	0	27	0	0
DRAINAGE								
Annual renewal program – drainage	106	0	106	0	0	106	0	0
TOTAL DRAINAGE	106	0	106	0	0	106	0	0
RECREATIONAL, LEISURE AND COMMUNITY FACILITIES								
Annual renewal program - beach access	31	0	31	0	0	31	0	0
Annual renewal program - other foreshore assets	10	0	10	0	0	10	0	0
TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES	41	0	41	0	0	41	0	0
PARKS, OPEN SPACE AND STREETSCAPES								
Point Lonsdale Bike Park	654	654	0	0	490	28	136	0
South Hesse Street Revitalisation	180	0	126	54	0	180	0	0
Annual renewal program – open space	83	0	83	0	0	83	0	0

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Annual renewal program – open space and reserves – other assets	31	0	31	0	0	31	0	0
TOTAL PARKS, OPEN SPACE AND STREETSCAPES	948	654	240	54	490	321	136	0
OFF STREET CAR PARKS								
Annual renewal program - car parks	6	0	6	0	0	6	0	0
TOTAL OFF STREET CAR PARKS	6	0	6	0	0	6	0	0
OTHER ASSETS								
Staff cost to capitalise – Note 1	140	35	84	21	0	140	0	0
TOTAL OTHER ASSETS	140	35	84	21	0	140	0	0
TOTAL INFRASTRUCTURE	1,415	709	631	75	490	789	136	0
TOTAL CAPITAL WORKS	3,983	2,065	1,843	75	690	1,880	1,396	17

Note 1: This reflects a budget assumption equivalent to 1 full-time equivalent (FTE) resource. At year-end, the actual amount of costs to be capitalised is determined based on the actual hours incurred by all officers involved in the delivery and management of capital projects.

With the exception of the past two financial years, the actual time allocated to capital projects has generally been consistent with approximately 1 FTE. However, the level of effort required varies depending on the complexity of individual projects. It is important to note that project value does not necessarily correlate with project complexity, and therefore the capitalised labour component vary accordingly.

4.5.3 Works carried forward from the 2025-26 financial year

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>PROPERTY</u>								
BUILDINGS								
Point Lonsdale Maritime & Defence Precinct	648	0	324	324	648	0	0	0
Toch H toilet renewal	171	0	171	0	0	0	171	0
TOTAL BUILDINGS	819	0	495	324	648	0	171	0
TOTAL PROPERTY	819	0	495	324	648	0	171	0
<u>PLANT AND EQUIPMENT</u>								
TOTAL PLANT AND EQUIPMENT	0	0	0	0	0	0	0	0
<u>INFRASTRUCTURE</u>								
ROADS								
Victorian Government Safe Local Roads and Streets Program	1,545	0	0	1,545	1,545	0	0	0
TOTAL ROADS	1,545	0	0	1,545	1,545	0	0	0
OTHER INFRASTRUCTURE								
Queenscliff Community Resilience Battery	360	360	0	0	360	0	0	0
TOTAL OTHER INFRASTRUCTURE	360	360	0	0	360	0	0	0
TOTAL INFRASTRUCTURE	1,905	360	0	1,545	1,905	0	0	0
TOTAL CAPITAL WORKS	2,723	360	495	1,868	2,552	0	171	0

5. Performance and Financial indicators

5.1. Targeted performance indicators (Council selected)

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Governance Transparency	Council resolutions made at meetings closed to the public Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public/Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors	1	10.00%	10.00%	10.00%	9.98%	9.73%	9.70%	-
Governance Financial decisions	Capital works planning Sum of actual capital works expenditure for the financial year/Sum of budgeted capital works expenditure for the financial year.	2	149.67%	75.00%	75.00%	78.75%	82.69%	86.82%	+
Community MCH services	Infant enrolments in the MCH service Infants enrolled in the MCH service (from birth notifications received)/Number of birth notifications received.		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	o
Community Roads	Active travel infrastructure Number of kilometres of pedestrian footpaths and bicycle paths/Population	3	n/a	0.01	0.01	0.01	0.01	0.01	o

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Environment									
Energy consumption	Electricity usage Total units of metered electricity purchased by Council/Population	4	n/a	177	175	175	171	166	-
Responsiveness									
Statutory planning	Council planning decisions upheld at VCAT VCAT decisions in relation to a planning application that did not set aside Council's decision on the application/Number of VCAT decisions in relation to a planning application	5	67.00%	100.00%	75.00%	75.00%	75.00%	75.00%	o
Cost									
Waste management	Cost of kerbside waste collection services Direct cost of kerbside waste collection services/Number of serviced properties	6	\$311	\$337	\$357	\$367	\$376	\$385	+
Financial forecasting									
Revenue and grants	Own-source revenue per head of population Own-source revenue/Population		\$3,713	\$3,776	\$3,800	\$3,900	\$4,000	\$4,100	+

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

5.2. Targeted performance indicators (Mandatory)

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. The targeted performance indicators below are the prescribed financial performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators – Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+ / o / -
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	7	53	53	60	60	60	60	+
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	8	92.08%	90.00%	75.00%	78.75%	80.72%	82.74%	+
Waste management									
Waste management (Waste is minimised and sustainability promoted)	Kerbside collection waste to landfill Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	9	n/a	0.200	0.195	0.195	0.195	0.195	-

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

Targeted performance indicators – Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+ / o / -
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities		213.55%	118.67%	100.00%	100.00%	100.00%	100.00%	o
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	10	97.35%	127.70%	100.00%	100.00%	100.00%	100.00%	o
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	11	63.60%	67.39%	65.00%	65.00%	65.00%	65.00%	o
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	12	\$4,315	\$4,535	\$4,350	\$4,470	\$4,581	\$4,696	+

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

5.3. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections		Trend	
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+ / o / -
Financial forecasting									
Indebtedness									
<i>(level of long term liabilities is appropriate to the size and nature of a Council's activities)</i>	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		0.90%	0.91%	0.91%	0.90%	0.91%	0.91%	o
Loans and borrowings <i>(level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)</i>	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	o
	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	o
Population <i>(population is a key driver of a Council's ability to fund the delivery of services to the community)</i>	Expenses per head of population Total expenses / Population		\$4,096	\$4,268	\$4,348	\$4,468	\$4,566	\$4,627	-

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+ / o / -
Revenue and grants (revenue is generated from a range of sources in order to fund the delivery of services to the community)	Own-source revenue per head of population Own source revenue / Population	13	\$3,713	\$3,776	\$3,867	\$4,014	\$4,058	\$4,155	+
	Recurrent grants per head of population Recurrent grants / Population	14	\$485	\$318	\$408	\$419	\$429	\$440	+
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)									
	Cash compared to current liabilities Cash / current liabilities	15	35.13%	25.69%	10.46%	10.72%	11.70%	20.39%	+
Operating position (an adjusted underlying surplus is generated in the ordinary course of business)									
	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	16	4.4%	(4.4%)	(1.2%)	(0.8%)	(1.8%)	(0.7%)	o
Rates effort (rating level is set based on the community's capacity to pay)									
	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district		0.18%	0.20%	0.22%	0.23%	0.23%	0.24%	-
Revenue level (resources are used efficiently in the delivery of services)									
	Average rate per property assessment General rates and municipal charges / no. of property assessments	17	\$2,387	\$2,459	\$2,544	\$2,615	\$2,681	\$2,750	-

Key to Forecast Trend:

'+' Forecasts improvement in Council's financial performance / financial position indicator, 'O' Forecasts that Council's financial performance / financial position indicator will be steady and '-' Forecasts deterioration in Council's financial performance / financial position indicator

Notes to indicators

1. **Council resolutions made at meetings closed to the public** - The target projection is set to achieve a small Council average of 9.6% for 2024–25.
2. **Capital works planning** - Council delivered \$19.1 million of the \$25.4 million budgeted capital expenditure over the past five financial years, representing a 76% delivery rate.
3. **Active travel infrastructure** - This is a new indicator. Council provides 24 km of sealed pedestrian footpaths and cycle paths. In addition, Council maintains 3.6 km of unsealed, formally constructed pedestrian footpaths and cycle paths.
4. **Electricity usage** - This is a new indicator, with the target based on projected usage. The objective is to gradually increase renewable energy generation.
5. **Council planning decisions upheld at VCAT** - Council endeavours to exercise responsible planning judgment consistent with the prevailing legal framework.
6. **Cost of kerbside waste collection services** - This is a new indicator. The target projection is to contain any increase within the Consumer Price Index (CPI), assuming no changes to current service levels.
7. **Satisfaction with community consultation and engagement** – Target is above the State-wide average (55) and small rural Council average (51) for 2024-25.
8. **Planning applications decided within the relevant required time** – Target is above the State-wide average (69.7%) and small rural Council average (69.2%) for 2024-25.
9. **Kerbside collection waste to landfill per serviced property** – This is a new indicator, and the target is based on projected volumes.
10. **Asset renewal compared to depreciation** - Council's average achievement over the past four years has been 225%
11. **Rates concentration** – Rates and charges continues to represent a significant source of income for Council.
12. **Expenditure level** – The majority of expenditure incurred by Queenscliffe is non-discretionary and part of managing the services expected of a local council. Given the very small ratepayer base, this translates into a level of expenditure per property assessment which is higher than the outcome for most of the other local councils. The target is set for recurring expenses and target is below the small rural Council average of \$4,947 (2024-25) per property assessment.
13. **Own-source revenue per head of population** - The Borough's own source revenue includes municipal rates, and a comparatively high level of user fees and charges income, particularly with respect to fees from tourist parks.

14. **Recurrent grants per head of population** – The timing of the financial assistance grant has a significant impact on this indicator.
15. **Cash compared to current liabilities** – Term deposits with maturities of more than 3 months are not considered cash for the purposes of this indicator. The budget is prepared on the assumption that Council will continue to invest in term deposits with original maturities of more than 90 days in order to optimise interest income, in accordance with Council Policy CP011: Investment of Available Funds.
16. **Adjusted underlying result** – This is an important measure of financial sustainability and an indicator of the operating result required to enable Council to continue to provide core services and meet its objectives.

Under the Local Government Performance Reporting Framework (LGPRF), the 2026–27 Budget is expected to record a small underlying deficit of \$166,000 (-1.2%). This measure includes all operating income and expenses, including waste services and one-off projects. Without these one-off projects, the underlying result for 2026–27 would have been a surplus.

On this recurring basis, the 2026–27 Budget projects an underlying surplus of \$66,000 (0.5%), after excluding non-recurring items and adjusting for the timing of waste management operations.

Overall, based on the assumptions used, an average underlying deficit of around \$163,000 per year on an LGPRF basis and an average underlying deficit of around \$53,000 per year on a recurring basis are projected across the four-year period, mainly due to the projected decline in interest income.

17. **Revenue level** – Rate revenue represents a high proportion of Queenscliffe’s revenue. Given the very small ratepayer base, this translates into a level of rate revenue per property assessment which is higher than the outcome for most of the other local councils.

The Local Government Better Practice Guide – Performance Reporting Indicator Guide can be accessed via the link below for definitions and calculation methodologies for the indicators listed above.

Link: [Performance Reporting Indicator Guide](#)

Appendix A: Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2026–27 year.

The following information is listed for each type of fee charged by Council:

- Program / activity to which the user fee relates (example: law enforcement)
- Type of fee charged (example: dog registration)
- More details regarding each fee type (example: dog registration – sterilised dog)
- An indication as to whether the fee is legislated or at the discretion of Council
- Whether the fee is inclusive of GST, or if in fact GST does not apply to the fee
- Fees for both the base year (2025–26) and fees for the budget year (2026–27)
- % increase in fees compared with that charged for the previous year

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Facility hire	Per day hire - Town Hall	Community Group and Clubs- Full day	N	Y	\$200.00	(4.8%)	\$200.00	0.0%
		Community Group and Clubs-Half Day	N	Y	\$120.00	0.0%	\$120.00	0.0%
		Events non-ticketed- Full Day	N	Y	\$520.00	4.0%	\$540.00	3.8%
		Events non-ticketed- Half Day	N	Y	\$310.00	3.3%	\$320.00	3.2%
		Commercial ticketed event- Full Day	N	Y	\$850.00	3.0%	\$875.00	2.9%
		Commercial ticketed event- Half Day	N	Y	\$530.00	2.9%	\$550.00	3.8%
	Auditorium hire - Queenscliff Hub	Community Group and Clubs- Full day	N	Y	\$75.00	0.0%	\$75.00	0.0%
		Community Group and Clubs- Full day	N	Y	\$50.00	0.0%	\$50.00	0.0%
		Events non ticketed- Full Day	N	Y	\$300.00	0.0%	\$300.00	0.0%
		Events non ticketed- Half Day	N	Y	\$150.00	0.0%	\$150.00	0.0%
		Commercial ticketed event- Full Day	N	Y	\$400.00	0.0%	\$400.00	0.0%
		Commercial ticketed event- Half Day	N	Y	\$250.00	0.0%	\$250.00	0.0%
		Community Group and Clubs- per hour	N	Y	\$25.00	25.0%	\$25.00	0.0%
		Events non ticketed- per hour	N	Y	\$50.00	0.0%	\$50.00	0.0%
		Business/ commercial - per hour	N	Y	\$75.00	50.0%	\$75.00	0.0%
	Per day hire - Pavilion	Community Group and Clubs- Full day	N	Y	\$75.00	(25.0%)	\$100.00	33.3%
		Community Group and Clubs-Half day	N	Y	\$50.00	0.0%	\$50.00	0.0%
		Events non ticketed- Full Day	N	Y	\$300.00	50.0%	n/a	Remove
		Events non ticketed- Half Day	N	Y	\$150.00	0.0%	n/a	Remove
		Commercial ticketed event- Full Day	N	Y	\$400.00	0.0%	n/a	Remove
		Commercial ticketed event- Half Day	N	Y	\$250.00	0.0%	n/a	Remove
		Community Group and Clubs- Hourly	N	Y			\$25.00	New
	Per day hire - Community Hall	BOQ Community Group and Clubs- Full day	N	Y	\$75.00	(25.0%)	\$75.00	0.0%
		BOQ Community Group and Clubs- Half Day	N	Y	\$50.00	0.0%	\$50.00	0.0%
		Events non ticketed- Full Day	N	Y	\$300.00	0.0%	\$300.00	0.0%
		Events non ticketed- Half Day	N	Y	\$150.00	0.0%	\$150.00	0.0%
		Commercial ticketed event- Full Day	N	Y	\$400.00	0.0%	\$400.00	0.0%
		BOQ Community Group and Clubs- Full day	N	Y	\$75.00	(25.0%)	\$75.00	0.0%
		Commercial ticketed event- Half Day	N	Y	\$250.00	0.0%	\$250.00	0.0%
		Community Group and Clubs- Hourly	N	Y			\$25.00	New

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Facility hire	Per day hire - Community Hall	Events non ticketed- per hour	N	Y			\$50.00	New
		Business/ commercial - per hour	N	Y			\$75.00	New
	Princess Park- Hire Commercial booking for exclusive use of park/or part thereof per day. Upper limiting Fee	Booking for exclusive use of park/or part there of	N	Y	Dependant on use type, by negotiation	New	Dependant on use type, by negotiation	
		Events less than 100pax	N	Y	\$500.00	New	\$500.00	0.0%
		Events less than 500pax	N	Y	\$2,000.00	New	\$2,000.00	0.0%
		Events more than 500pax	N	Y	\$5,000.00	New	\$5,000.00	0.0%
	Oval- Point Lonsdale/Queenscliff	Booking fee	N	Y	\$100.00	14.9%	\$100.00	0.0%
	Facility hire	Hall Hire Bond	N	Y	\$500.00	New	\$600.00	20.0%
		Alarm Setting- afterhours	N	Y	\$15.00	New	\$15.00	0.0%
		Additional Cleaning- minimum of \$250 Full cost passed on if exceeds this amount	N	Y	\$250.00	New	\$250.00	0.0%
		Lost Key	N	Y	\$250.00	New	\$250.00	0.0%
		Security Call Out	N	Y	\$250.00	New	\$250.00	0.0%
		Labour cost retrieving and returning chairs to storage – Town Hall.	N	Y	\$100.00	New	\$300.00	200.0%
		FRV call-out/ false alarm	N	Y	As per charge	New	As per charge	
	Lease & Licence of Council facilities	Community Organisation - Peppercorn (Minium administrative rent set by DEECA)	N	Y			\$553.30	New
Regular use of Council facilities	Community Organisation	N	Y			by negotiation	New	
Administration	Photocopy charges - per page	A4 paper	N	Y	\$0.55	0.0%	\$0.55	0.0%
		A3 paper	N	Y	\$0.80	(0.0%)	\$0.80	0.0%
		A4 colour copy	N	Y	\$1.50	3.4%	\$1.50	0.0%
		A3 colour copy	N	Y	\$2.00	2.6%	\$2.00	0.0%
		A4 laminating	N	Y	\$2.70	3.8%	\$2.70	0.0%
		A3 laminating	N	Y	\$4.60	3.4%	\$4.60	0.0%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Administration	Freedom of Information Request*	Per Application	Y	N	\$32.70	2.8%	\$34.50	2.7%
Visitor Information Centre	Heritage Walks	Heritage Walk - with cup of tea	N	Y	\$25.00	25.0%	\$25.00	0.0%
		Heritage Walk - walk only	N	Y	\$10.00	0.0%	\$10.00	0.0%
		Cemetery	N	Y	\$10.00	0.0%	\$10.00	0.0%
	Display Banners	Per week	N	Y	\$20.00	0.0%	\$20.00	0.0%
	Souvenirs**	Per item	N	Y	Various		Various	
	Tour bus local tour guide fee	Per person	N	Y	\$5.00	0.0%	\$5.00	0.0%
Tourist Parks	Golightly (based on 6 pax)	Annual fees - A	N	Y	\$10,610.00	3.0%	\$11,455.00	8.0%
		Annual fees - B	N	Y	\$9,690.00	3.0%	\$10,470.00	8.0%
		Annual fees - C	N	Y	\$9,300.00	3.0%	\$10,040.00	8.0%
	Recreation Reserve (based on 2 adults and 4 children)	Annual fees	N	Y	\$7,410.00	3.0%	\$8,000.00	8.0%
	Victoria Park (based on 2 adults and 4 children)	Annual fees	N	Y	\$7,410.00	3.0%	\$8,000.00	8.0%
	All parks	Annual fees - Transfer of ownership	N	Y	\$400.00	New	\$400.00	0.0%
		Annual fees - Valuation fee	N	Y	\$300.00	New	\$300.00	0.0%
	Seasonal Package - All Parks***	1 February- 30 April	N	Y	\$3,380.00	New	\$3,498.00	3.5%
		1 February - 31 March	N	Y	\$2,200.00	4.8%	\$2,278.00	3.5%
		1 February - 28 February	N	Y	\$1,345.00	9.8%	\$1,392.00	3.5%
	Additional persons	Extra adult on annual permit	N	Y	\$165.00	3.4%	\$180.00	9.1%
		Extra child on annual permit	N	Y	\$88.00	3.9%	\$95.00	8.0%
Extra adult - Casual site or package per night		N	Y	\$15.00	0.0%	\$17.50	16.7%	
Extra child - Casual site, or package per night		N	Y	\$10.00	0.0%	\$12.00	20.0%	

* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).

** Please ask at the Visitor Information Centre for a current price list for souvenirs.

*** All Seasonal Packages are based on 2 adults only

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Tourist Parks	Casual - per night *** (Powered site)	Peak (20 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Hot Rods and Special Events)	N	Y	\$95.00	3.3%	\$98.00	3.2%
		Shoulder (1 November to 20 December, 1 February – 30 April)	N	Y	\$67.00	0.0%	\$67.00	0.0%
		September/ October (1 September-30 October)	N	Y			\$55.00	New
		Low (1 May - 31 August)	N	Y	\$44.00	(6.4%)	\$44.00	0.0%
		School group, per student per night	N	Y	\$20.00	New	\$20.00	0.0%
	Cabins - per night Water View 1-3	Water View 1-3 - Peak (20 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Sun to Thur	N	Y	\$320.00	3.2%	n/a	Remove
		Water View 1-3 - Peak (20 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Hot Rods and Special Events)	N	Y	\$320.00	3.2%	\$330.00	3.1%
		Water View 1-3 - Shoulder (1 September to 20 December, 1 February – 30 April) - Sun to Thur	N	Y	\$240.00	2.1%	\$240.00	0.0%
		Water View 1-3 - Shoulder (1 September to 20 December, 1 February – 30 April) - Fri & Sat	N	Y	\$255.00	2.0%	\$255.00	0.0%
		Water View 1-3 - Low (1 May - 31 August) - Sun to Thur	N	Y	\$190.00	2.7%	\$190.00	0.0%
		Water View 1-3 - Low (1 May - 31 August) - Fri & Sat	N	Y	\$200.00	2.6%	\$200.00	0.0%
	Cabins - per night Park View 4-5	Park View 4-5 - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Sun to Thur	N	Y	\$300.00	3.4%	n/a	Remove
		Park View 4-5 - Peak (20 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Hot Rods and Special Events)	N	Y	\$300.00	3.4%	\$305.00	1.7%
		Park View 4-5 - Shoulder (1 September to 20 December, 1 February – 30 April) - Sun to Thur	N	Y	\$190.00	2.7%	\$190.00	0.0%
		Park View 4-5 - Shoulder (1 September to 20 December, 1 February – 30 April) - Fri & Sat	N	Y	\$200.00	2.6%	\$200.00	0.0%

*** Given the competitive nature of camping and caravan park accommodation, casual rates for camping may be varied to a maximum discount of 20%. A 20% premium may also apply for the duration of publicly advertised major events. Any discounts to be approved by Caravan Park management or a member of the Executive Management Team.

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Tourist Parks	Cabins - per night Park View 4-5	Park View 4-5 - Low (1 May - 31 August) - Sun to Thur	N	Y	\$170.00	3.0%	\$170.00	0.0%
		Park View 4-5 - Low (1 May - 31 August) - Fri & Sat	N	Y	\$180.00	2.9%	\$180.00	0.0%
	Budget cabins - per night	Budget Cabin ("Whale") - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Sun to Thur	N	Y	\$195.00	2.6%	n/a	Remove
		Budget Cabin ("Whale") - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Fri & Sat	N	Y	\$195.00	2.6%	n/a	Remove
		Budget Cabin ("Whale") - Shoulder (1 September to 26 December, 1 February – 30 April) - Sun to Thur	N	Y	\$150.00	3.4%	n/a	Remove
		Budget Cabin ("Whale") - Shoulder (1 September to 26 December, 1 February – 30 April) - Fri & Sat	N	Y	\$160.00	3.2%	n/a	Remove
		Budget Cabin ("Whale") - Low (1 May - 31 August) - Sun to Thur	N	Y	\$145.00	3.6%	n/a	Remove
		Budget Cabin ("Whale") - Low (1 May - 31 August) - Fri & Sat	N	Y	\$150.00	3.4%	n/a	Remove
		Budget Cabin ("Sardine") - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Sun to Thur	N	Y	\$165.00	3.1%	n/a	Remove
		Budget Cabin ("Sardine") - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Fri & Sat	N	Y	\$165.00	3.1%	n/a	Remove
		Budget Cabin ("Sardine") - Shoulder (1 September to 26 December, 1 February – 30 April) - Sun to Thur	N	Y	\$135.00	3.8%	n/a	Remove
		Budget Cabin ("Sardine") - Shoulder (1 September to 26 December, 1 February – 30 April) - Fri & Sat	N	Y	\$145.00	3.6%	n/a	Remove
		Budget Cabin ("Sardine") - Low (1 May - 31 August) - Sun to Thur	N	Y	\$130.00	4.0%	n/a	Remove
		Budget Cabin ("Sardine") - Low (1 May - 31 August) - Fri & Sat	N	Y	\$135.00	3.8%	n/a	Remove

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Tourist Parks	New Cabins 6 and 7	New Cabins - Peak (20 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Hot Rods and Special Events)	N	Y			\$300.00	New
		New Cabins - Shoulder (1 September to 20 December, 1 February – 30 April) - Sun to Thur	N	Y			\$225.00	New
		New Cabins - Shoulder (1 September to 20 December, 1 February – 30 April) - Fri & Sat	N	Y			\$250.00	New
		New Cabins - Low (1 May - 31 August) - Sun to Thur	N	Y			\$180.00	New
		New Cabins - Low (1 May - 31 August) - Fri & Sat	N	Y			\$200.00	New
	Cabins	Additional Person	N	Y	\$25.00	0.0%	\$30.00	20.0%
	Discretionary Discounts	Stay 3 nights pay for 2 nights (low season only)	N	Y	Discount		Discount	
	Other Charges (applies for all sites)	Cancellation Fee	N	Y	\$25.00	-50.0%	\$30.00	20.0%
		Peak Season Deposit non refundable	N	Y			\$200.00	New
		Late Checkout Fee - Camp sites only	N	Y	\$20.00	0.0%	\$20.00	0.0%
		Laundry Charges - Washing Machine	N	Y	\$5.00	0.0%	\$5.00	0.0%
		Laundry Charges - Dryer (per 15 minutes)	N	Y	\$5.00	0.0%	\$5.00	0.0%
		Bags of Ice (per bag)	N	Y	\$5.00	0.0%	\$5.00	0.0%
		Credit Card and EFTPOS Fees**	N	Y	Actual - as per card provider		Actual - as per card provider	
	Aged Care	Charges dependant on client means test *	Home Care	N	N	\$6.05 to \$40.00	3.4%	\$6.25 to \$41.40
Personal Care			N	N	\$6.05 to \$40.00	3.4%	\$6.25 to \$41.40	3.4%
Respite Care			N	N	\$5.00 to \$40.00	25.0%	\$5.15 to \$41.40	3.3%
Home Maintenance			N	N	\$12.40 to \$40.00	2.9%	\$12.85 to \$41.40	3.6%
Travel fees per km			N	Y	\$1.60	3.2%	\$1.65	3.1%
* 2025 26 - introduced an additional means test step for couples over \$100,000 p.a or singles over \$60,000 p.a								
** Subject to applicable regulation changes								

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Aged Care	Other Agencies \$/hour	Home Care	N	Y	\$75.75	3.0%	\$78.40	3.5%
		Personal Care	N	Y	\$79.35	3.0%	\$82.15	3.5%
		Respite Care	N	Y	\$80.95	3.0%	\$83.80	3.5%
		Home Maintenance	N	Y	\$92.20	3.0%	\$95.45	3.5%
		Travel fees per km	N	Y	\$1.60	3.9%	\$1.65	3.1%
	On-Call Case Managed Client fee	Per hour (minimum 1 hour per call-out)	N	Y	\$110.15 to \$276.00	3.0%	\$114.00 to \$285.65	3.5%
	Case Management Fee - per month	Monthly fee	N	Y	\$61.30	3.0%	\$63.45	3.5%
Rates and charges	Land Information Certificates *	Per certificate	Y	N	\$30.60	3.0%	\$31.40	2.6%
	Rates Debt Collection Fee	Per debt collection agency letter issued	N	Y	\$24.00	4.3%	\$25.00	4.2%
	Rates Debt Collection- Legal Fee	Per legal procedure enforced	N	N	Based on actual cost		Based on actual cost	
	Rates Debt Collection- Other Charges	Per legal procedure enforced	N	Y	Based on actual cost		Based on actual cost	
	Current year rates notices	Per notice fee (up to 20 minutes)	N	N	\$0.00	0.0%	\$0.00	0.0%
	Previous year rates notices	Per notice fee (up to 20 minutes)	N	N	\$19.00	5.6%	\$20.00	5.3%
	Rate history enquiry	Administration fee (per hour)	N	N	\$59.00	3.5%	\$60.00	1.7%
	Rate Refund - Due to ratepayer error	Per Refund Request - Discretionary	N	N	\$15.00	0.0%	\$15.00	0.0%
	Dishonoured Cheque/Direct Debit Rejections Fee	Per cheque dishonoured - Australia Post transactions	N	N	\$27.00	3.8%	\$30.00	11.1%
		Per cheque dishonoured - Bank transactions	N	N	\$10.00	0.0%	\$15.00	50.0%
Per Direct Debit rejection - Bank transactions		N	N	\$3.00	0.0%	\$3.50	16.7%	
Engineering	Build Over Easement Permit*	Per permit	Y	N	\$329.60	2.9%	\$338.70	2.8%
	Legal Point of Discharge Enquiry*	Per enquiry	Y	N	\$238.20	2.9%	\$244.70	2.7%
	Works Within Road Reserve Permits	Per permit	Y	N	\$156.30	2.9%	\$160.60	2.8%
	Electric vehicle charge rate	Fee charge rate c/Kwh	N	Y	\$0.70	55.6%	n/a	Remove
	Permit Fees	Builders construction of temporary vehicle crossing	N	N	\$1/minute	New	n/a	Remove
		Tapping into Council drain	N	N	\$152.00	2.7%	\$157.00	3.3%

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Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Foreshore Other	Tour Operator Licence*	Licence (permit to carry out recreational business for profit on Crown Land managed by Council)	Y	Y	\$349.30	2.9%	\$358.90	2.7%
	Recreational activities*	Permit to carry out recreational activities on Land owned by Council	Y	Y	\$349.30	2.9%	\$358.90	2.7%
	Permit Fees	Planting on or removal of plants from nature strip	N	N	Nil		Nil	
Building	Lodgement Fees - Building Permits*	Per lodgement	Y	N	\$138.30	2.9%	\$142.10	2.7%
	Building Certificate - Property Enquiry*	Per certificate	Y	N	\$53.60	2.9%	\$55.10	2.8%
	Building Surveyors Consent - Permit*	Per regulation (fee depends on regulation type) – where a variation to Building Regulations is required, from lowest	Y	N	\$329.60	2.9%	\$338.70	2.8%
		Per regulation (fee depends on regulation type) – where a variation to Building Regulations is required, to highest	Y	N	\$461.40	2.9%	\$474.10	2.8%
	Copying of Building Permit Documentation	Per copy	N	Y	\$105min		\$110min	
	Records Search Fee	Per search (Records kept on-site)	N	Y	\$138.00	3.0%	\$143.00	3.6%
		Per search (Records kept off-site)	N	Y	\$202.00	3.1%	\$209.00	3.5%
	Protection Work Notice - Information Request	Per request	Y	N	\$67.20	New	\$69.10	2.8%
	Pool and Spa Registration Fee*	Per pool/spa	Y	N	\$36.10	2.8%	\$37.10	2.8%
	Pool and Spa Customer Search Fee*	Per registration	Y	Y	\$53.60	2.9%	\$55.10	2.8%
	Building Surveyors Consent - Section 29A demolition*	Per request	Y	N	\$96.70	3.0%	\$99.30	2.7%
	Place of public entertainment - event	Per event	N	Y	\$592.00	New	\$616.00	4.1%
	Place of public entertainment - temporary siting	Siting per event	N	Y	\$474.00	New	\$493.00	4.0%
Pool and Spa Certificate of Compliance*	Per certificate	Y	N	\$23.20	3.1%	\$23.80	2.6%	
Pool and Spa Certificate of Non-Compliance*	Per certificate	Y	N	\$437.10	2.9%	\$449.00	2.7%	
Pool and Spa Failure to Register*	Per pool/spa	Y	N	\$407.00	3.0%	\$418.20	2.8%	

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Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Building	Pool and Spa Failure to lodge Certificate of Compliance*	Per lodgement	Y	N	\$407.00	3.0%	\$418.20	2.8%
	Pool and Spa Failure to pay lodgement fee*	Per lodgement	Y	N	\$407.00	3.0%	\$418.20	2.8%
Town Planning	Planning Permit - new application*	Per permit (fee depends on Class) - from Lowest (Class 2)	Y	N	\$226.90	2.9%	\$233.10	2.7%
		Per permit (fee depends on Class) - to Highest (Class 16)	Y	N	\$65,458.10	2.9%	\$67,249.40	2.7%
	Planning Permit - extension of time*	First request	N	Y	\$226.90	2.9%	\$233.10	2.7%
		Second request	N	Y	\$453.80	2.9%	\$466.20	2.7%
		Third and subsequent request	N	Y	\$680.70	2.9%	\$699.30	2.7%
	Planning Permit - amendment*	Per permit (fee depends on Class) - from Lowest (Class 2)	Y	N	\$226.90	2.9%	\$233.10	2.7%
		Per permit (fee depends on Class) - to Highest (Class 16)	Y	N	\$3,874.70	2.9%	\$3,980.70	2.7%
	Planning Permit - subdivision/restriction/easement/not otherwise provided for in regulations*	Per subdivision	Y	N	\$1,496.10	2.9%	\$1,537.00	2.7%
	Certification - subdivision*	Per subdivision	Y	N	\$198.40	3.0%	\$203.80	2.7%
	Alteration of plan - subdivision*	Per subdivision	Y	N	\$126.10	2.9%	\$129.50	2.7%
	Amendment of certified plan - subdivision*	Per subdivision	Y	N	\$159.70	3.0%	\$164.10	2.8%
	Planning Infringements*	Per infringement - natural person	Y	N	\$1,017.50	3.0%	\$1,045.50	2.8%
		Per infringement - body corporate	Y	N	\$2,035.10	3.0%	\$2,091.00	2.7%
	Secondary consent*	Standard	N	Y	\$453.80	2.9%	\$466.20	2.7%
		Vicsmart	N	Y	\$226.90	2.9%	\$233.10	2.7%
	Planning Permit - Request	Hardcopy of planning permit	N	Y	\$14.30	2.9%	\$14.80	3.5%
Hardcopy of endorsed plans		N	Y	\$57.20	3.1%	\$59.20	3.5%	
Request for planning information in writing.		N	Y	\$139.60	3.0%	\$144.50	3.5%	
Amend or end a Section 173 agreement*	Per request	Y	N	\$748.00	2.9%	\$768.50	2.7%	
Satisfaction matters/Certificate of Compliance under Section 97N*	Per request	Y	N	\$369.80	2.9%	\$379.90	2.7%	

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Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Town Planning	Development Plan*	Application or amendment of development plan	N	Y	\$369.80	2.9%	\$379.90	2.7%
	Public notification fee	Base fee, up to 10 notices posted to adjoining owners & occupiers	N	Y	\$75.00	50.0%	\$75.00	0.0%
		Per notice (each additional notice posted after first 10)	N	Y	\$7.50	50.0%	\$7.50	0.0%
		Administration fee to place notice in local newspaper (to be paid by applicant in addition to fee invoiced by Newspaper)	N	Y	\$75.00	50.0%	\$75.00	0.0%
Local Laws	Dog Registrations - per registration <i>Note: fees are in accordance with the Domestic Animals Act, where applicable.</i>	Declared Restricted Breed	N	N	\$515.00	3.0%	\$533.00	3.5%
		Declared Menacing Breed	N	N	\$515.00	3.0%	\$533.00	3.5%
		Declared Dangerous Dog	N	N	\$515.00	3.0%	\$533.00	3.5%
		Entire & Microchipped	Partially	N	\$160.00	28.0%	\$166.00	3.8%
		Entire & Microchipped (Pension)	Partially	N	\$80.00	27.0%	\$83.00	3.8%
		Entire & Microchipped 6 months & under	N	N	\$50.00	22.0%	\$52.00	4.0%
		Registered Organisation (both owner and animal)	Partially	N	\$42.00	2.4%	\$43.00	2.4%
		Desexed & Microchipped	Partially	N	\$42.00	2.4%	\$43.00	2.4%
		Desexed & Microchipped (Pension)	Partially	N	\$23.00	4.5%	\$24.00	4.3%
		Over 10 years old Entire & Microchipped	Partially	N	\$65.00	3.2%	\$67.00	3.1%
		Over 10 years old Entire & Microchipped (Pension)	Partially	N	\$33.00	3.1%	\$34.00	3.0%
		Over 10 years old Desexed & Microchipped	Partially	N	\$23.00	4.5%	\$24.00	4.3%
		Over 10 years old Desexed & Microchipped (Pension)	Partially	N	\$11.00	0.0%	\$11.00	0.0%
		Dual Registration	N	N	\$7.00	0.0%	\$7.00	0.0%
		Guide Dog / Carer Dog	Y	N	\$0.00	0.0%	\$0.00	0.0%
		Transfer from another Council current registration	N	N	n/a		n/a	
	Replacement Dog Tag	N	N	\$3.00	50.0%	\$3.00	0.0%	
	Cat Registrations - per registration <i>Note: fees are in accordance with Domestic Animals Act, where applicable. Entire (not applicable in BoQ as local law does not allow entire cat).</i>	Desexed & Microchipped	Partially	N	\$37.00	2.8%	\$38.00	2.7%
		Desexed & Microchipped (Pension)	Partially	N	\$19.00	5.6%	\$20.00	5.3%
		Over 10 years old Desexed & Microchipped	Partially	N	\$19.00	5.6%	\$20.00	5.3%
Over 10 years old Desexed & Microchipped (Pension)		Partially	N	\$9.00	0.0%	\$9.00	0.0%	
Registered Organisation (both owner and animal)		N	N	\$37.00	2.8%	\$38.00	2.7%	

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Local Laws	Cat Registrations - per registration <i>Note: fees are in accordance with Domestic Animals Act, where applicable. Entire (not applicable in BoQ as local law does not allow entire cat).</i>	Transfer from another Council current registration	N	N	n/a		n/a	
		Dual Registration	N	N	\$7.00	0.0%	\$7.00	0.0%
		Replacement Cat Tag	N	N	\$2.00	0.0%	\$3.00	50.0%
	Local Law Permit Fees <i>Note: unless otherwise stipulated, these are annual permit fees.</i>	Planting on or removal of plants from nature strip	N	N	Nil		Nil	
		Domestic Animal Business annual fee	N	N	\$250.00	New	\$259.00	3.6%
		Keeping more animals or birds than prescribed - new application fee	N	N	\$120.00	16.5%	\$124.00	3.3%
		Keeping more animals or birds than prescribed - annual renewal	N	N	\$22.00	10.0%	\$23.00	4.5%
		Keeping an animal or bird not listed	N	N	\$22.00	New	\$23.00	4.5%
		Lighting a fire in the open	N	N	\$132.00	3.1%	\$137.00	3.8%
		Erecting booth, stall scaffolding etc. - for charitable purposes	N	N	Nil		Nil	
		Erecting booth, stall scaffolding etc. - for other purposes	N	N	\$205.00	3.0%	\$212.00	3.4%
		Footpath trading outdoor dining annual fee per chair up to 13 chairs	N	N	\$10.00	New	\$10.00	0.0%
		Footpath trading outdoor dining annual fee between 14-20 chairs	N	N	\$130.00	New	\$135.00	3.8%
		Footpath trading outdoor dining annual fee per additional chair over 20 chairs	N	N	\$15.00	New	\$15.00	0.0%
		Footpath trading tear drop flag / other advertising sign annual fee	N	N	\$130.00	New	\$135.00	3.8%
		Footpath trading A-frame annual fee	N	N	\$150.00	New	\$155.00	3.3%
		Footpath trading display of goods annual fee	N	N	\$130.00	New	\$135.00	3.8%
		Real Estate Billboard on Council owned or managed land - annual/single fee for signage throughout the financial year	N	N	\$130.00	New	\$135.00	3.8%
		Signage other than above - annual fee for one sign	N	N	\$303.00	3.1%	\$314.00	3.6%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Local Laws	Local Law Permit Fees <i>Note: unless otherwise stipulated, these are annual permit fees.</i>	Placing signs, displaying or storing goods - for charitable purposes	N	N	Nil		Nil	
		Placing signs, displaying or storing goods - Per Month	N	N			\$60.00	New
		Singing, playing a musical instrument, delivering a public address, using sound amplifying equipment - for charitable purposes	N	N	Nil		Nil	
		Singing, playing a musical instrument, delivering a public address, using sound amplifying equipment - for other purposes (<=7 days)	N	N	\$21.00	5.0%	\$22.00	4.8%
		Singing, playing a musical instrument, delivering a public address, using sound amplifying equipment - for other purposes (annual permit)	N	N	\$69.00	3.0%	\$71.00	2.9%
		Sell or hire or offer for sale or hire goods or services or raffle or lottery tickets - for charitable purposes	N	N	Nil		Nil	
		Sell or hire or offer for sale or hire goods or services or raffle or lottery tickets for profit	N	N	\$60.00	New	\$60.00	0.0%
		Filming within the Borough - Feature Films & Commercials - First day	N	N	\$340.00	3.0%	\$352.00	3.5%
		Filming within the Borough - Feature Films & Commercials - Subsequent day(s), per day	N	N	\$135.00	3.1%	\$140.00	3.7%
		Filming within the Borough - Major Television Productions, low and medium budget films, telemovies - First day	N	N	\$272.00	3.0%	\$282.00	3.7%
		Filming within the Borough - Major Television Productions, low and medium budget films, telemovies - Subsequent day(s), per day	N	N	\$135.00	3.1%	\$140.00	3.7%
		Filming within Borough - Commercial Stills Photography - First day	N	N	\$206.00	3.0%	\$213.00	3.4%
		Filming within the Borough - Commercial Stills Photography - Subsequent Day(s), per day	N	N	\$69.00	3.0%	\$71.00	2.9%
Filming within the Borough - Small Scale Television Productions - First day	N	N	\$135.00	3.1%	\$140.00	3.7%		

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Local Laws	Local Law Permit Fees Note: unless otherwise stipulated, these are annual it fees. perm	Filming within the Borough - Small Scale Television Productions - Subsequent day(s), per day	N	N	\$69.00	3.0%	\$71.00	2.9%
		Filming within the Borough - Productions for Charities	N	N	By arrangement		By arrangement	
		Using a crane, hoist or movable platform on Council land	N	N	\$205.00	3.0%	\$212.00	3.4%
		Fly an engine powered model airplane	N	N	\$42.00	2.4%	\$43.00	2.4%
		Removing paint, painting or repairing a vehicle or boat in a public place - per permit	N	N	\$1,325.00	3.0%	\$1,371.00	3.5%
		Place a skip - per week	N	N	\$42.00	2.4%	\$43.00	2.4%
		Place a skip - per month	N	N	\$109.00	2.8%	\$113.00	3.7%
		Wedding permit including celebratory toast (consumption of alcohol on public land)	N	N	\$60.00	New	\$62.00	3.3%
		Events - local law - major event (promote or conduct an event for which an entry fee is charged, or which is intended to make a profit)	N	N	By arrangement		By arrangement	
		Conduct a road activity - for charitable purposes	N	N	Nil		Nil	
		Council Land Occupancy Permit - per square metre per day	N	N	\$1.00	New	\$1.00	0.0%
		Council Land Occupancy Permit - per square metre per week	N	N	\$4.00	New	\$4.00	0.0%
		Council Land Occupancy Permit - per square metre per month	N	N	\$15.00	New	\$15.00	0.0%
		Camping or keeping a caravan in a public place or private land - per day (NIL for the first 6 weeks on private land)	N	N	\$36.00	2.9%	\$37.00	2.8%
		Street appeals - for charitable purposes	N	N	Nil		Nil	
		Street appeals - for other purposes	N	N	\$135.00	3.1%	\$140.00	3.7%
		Consumption of alcohol on public land	N	N	\$60.00	New	\$62.00	3.3%
		Itinerant trading (roadside vendors) - application	N	N	\$94.00	New	\$97.00	3.2%
		Itinerant trading (roadside vendors) - annual permit	N	N	\$231.00	New	\$239.00	3.5%
Failure to comply with a Local Law Notice to Comply	Y	N	\$100.00	(83.1%)	\$100.00	0.0%		

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Local Laws	Parking Fees-per Bay (where footpath area used for works, thus requiring pedestrians to use designated parking bays as footpaths)	Per day	N	N	\$12.00	9.1%	\$12.00	0.0%
		Per week (based on a seven-day week)	N	N	\$50.00	13.6%	\$52.00	4.0%
		Per month (based on a calendar month)	N	N	\$150.00	36.4%	\$155.00	3.3%
	Parking Fines - per infringement*	Minimum fee	Y	N	\$102.00	3.0%	\$105.00	2.9%
		Medium fee	Y	N	\$122.00	2.5%	\$125.00	2.5%
		Maximum fee	Y	N	\$204.00	3.0%	\$209.00	2.5%
		Courtesy letter fee	Y	N	\$29.20	2.8%	\$30.00	2.7%
	Fire Hazard Charges*	Failing to comply with a fire prevention notice	Y	N	\$2,035.00	3.0%	\$2,091.00	2.8%
		Failing to obtain a permit to conduct road opening	Y	N	\$387.00	3.2%	\$397.00	2.6%
	Animal Infringements*	Dog not on lead in public place	Y	N	\$204.00	3.0%	\$209.00	2.5%
		Dog wandering at large, daytime	Y	N	\$305.00	3.0%	\$314.00	3.0%
		Dog wandering at large, nighttime	Y	N	\$407.00	3.0%	\$418.00	2.7%
		Failure to register a dog or cat	Y	N	\$407.00	3.0%	\$418.00	2.7%
		Registered dog or cat not wearing tag	Y	N	\$102.00	3.0%	\$105.00	2.9%
		Unregistered dog or cat wearing a tag	Y	N	\$102.00	3.0%	\$105.00	2.9%
		Contravening council order regarding dogs or cats in public place	Y	N	\$204.00	3.0%	\$209.00	2.5%
Dog or cat being a nuisance		Y	N	\$102.00	3.0%	\$105.00	2.9%	
Cat at large or not securely confined to owner's premises		Y	N	\$204.00	3.0%	\$209.00	2.5%	
Non-compliance of order to abate nuisance	Y	N	\$346.00	3.0%	\$355.00	2.6%		
Environmental Health	Food - Class 1	Per renewal	N	N	\$513.00	3.0%	\$531.00	3.5%
	Food - Class 2	Per renewal	N	N	\$421.00	2.9%	\$436.00	3.6%
	Food - Class 3A	Per renewal	N	N	\$139.00	3.0%	\$144.00	3.6%
	Food - Class 3	Per renewal	N	N	\$278.00	3.0%	\$288.00	3.6%
	Food - Class 4	Per renewal	N	N	\$0.00	0.0%	\$0.00	0.0%
	Class 1: New Food Premises Registration*	Per registration	N	N	\$1,027.00	3.0%	\$1,063.00	3.5%

* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27	
					Price	% Increase	Price	% Increase
Environmental Health	Class 2: New Food Premises Registration*	Per registration	N	N	\$842.00	3.1%	\$871.00	3.4%
	Class 3A: New Food Premises Registration*	Per registration	N	N	\$278.00	3.0%	\$288.00	3.6%
	Class 3: New Food Premises Registration*	Per registration	N	N	\$557.00	3.0%	\$576.00	3.4%
	Class 4: New Food Premises Registration*	Per registration	N	N	\$133.00	3.1%	\$138.00	3.8%
	Change of Ownership Pre-Inspection for all Classes	Per request	N	N	\$278.00	3.0%	\$288.00	3.6%
	Disclosure of Information for Pre-Inspection for all classes	Per request	N	N	\$133.00	3.1%	\$138.00	3.8%
	Change of Ownership follow-up for all classes	Per requirement	N	N	\$133.00	3.1%	\$138.00	3.8%
	Food Sampling >2 samples	Per failed Sample	N	N	\$132.00	3.1%	\$137.00	3.8%
	Environmental Health Accessories	Per request	N	N	\$27.00	3.8%	\$28.00	3.7%
	Extra Environmental Health Administration	Per request	N	N	\$81.00	2.5%	\$84.00	3.7%
	Mobile food premises - Class 2	Per renewal	N	N	\$421.00	2.9%	\$436.00	3.6%
	Mobile Food premises Class 2 New premises Registration*	Per registration	N	N	\$842.00	3.1%	\$871.00	3.4%
	Mobile food premises - Class 3	Per renewal	N	N	\$278.00	3.0%	\$288.00	3.6%
	Mobile Food premises Class 3 New premises Registration*	Per registration	N	N	\$557.00	3.0%	\$576.00	3.4%
	Mobile Food premises Class 3A	Per renewal	N	N	\$133.00	3.1%	\$138.00	3.8%
	Mobile Food premises Class 3A New premises Registration*	Per registration	N	N	\$278.00	3.0%	\$288.00	3.6%
	Mobile Food premises Class 4	Per renewal	N	N	\$0.00	0.0%	\$0.00	0.0%
	Mobile Food premises Class 4 New premises Registration*	Per registration	N	N	\$133.00	3.1%	\$138.00	3.8%
	Accommodation	Per renewal	N	N	\$421.00	2.9%	\$436.00	3.6%

*All new Environmental Health business registrations will be charged on a monthly pro rata basis.

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27		
					Price	% Increase	Price	% Increase	
Environmental Health	Accommodation New Premises Registration*	Per registration	N	N	\$842.00	3.1%	\$871.00	3.4%	
	Accommodation and Food New Premises*	Per registration	N	N	\$1,263.00	3.0%	\$1,307.00	3.5%	
	Beauty Premises	Per renewal	N	N	\$210.00	2.9%	\$217.00	3.3%	
	Beauty Premises New Registration*	Per registration	N	N	\$421.00	2.9%	\$436.00	3.6%	
	Septic tank fees**	Construct, install or alter Onsite Waste Management System Variable application Fee		Y	N	\$822.00 to \$2,277.00	3.0%	\$844.00 to \$2,339.00	2.7%
		Minor Alteration to Onsite Waste Management System - Regulation 196 (1)(a), (3)		Y	N	\$626.00	3.0%	\$643.00	2.7%
		Transfer a Permit - Regulation 197		Y	N	\$167.00	3.1%	\$171.00	2.4%
		Amend a Permit - Regulation 198		Y	N	\$174.00	2.4%	\$179.00	2.9%
		Renew a Permit - Regulation 200		Y	N	\$140.00	2.9%	\$144.00	2.9%
		Exemption - Regulation 199 Variable application fee		Y	N	\$247.00 to \$1,032.00	2.9%	\$253.00 to \$1,061.00	2.6%
	Colonic Irrigation	Per registration		N	N	\$658.00	New	\$681.00	3.5%
		Per renewal		N	N	\$329.00	New	\$341.00	3.6%
	Temporary food registration	Per for-profit organisation		N	N	\$232.00	3.1%	\$240.00	3.4%
	Temporary food registration - Class 2 & 3	Per community organisation (up to 12 events held each year)		N	N	\$0.00	0.0%	\$0.00	0.0%
	Temporary food registration - Class 2	Per community organisation (more than 12 events held each year)		N	N	\$210.00	2.9%	\$217.00	3.3%
	Temporary food registration - Class 3	Per community organisation (more than 12 events held each year)		N	N	\$138.00	3.0%	\$143.00	3.6%
	Temporary food registration - Class 3A	Per community organisation (more than 12 events held each year)		N	N	\$105.00	2.9%	\$109.00	3.8%
	Temporary food registration - Class 4	Per community organisation		N	N	\$0.00	0.0%	\$0.00	0.0%
	Sporting Clubs Season Registration - Class 2 & 3	Per renewal		N	N	\$211.00	2.9%	\$218.00	3.3%
	*All new Environmental Health business registrations will be charged on a monthly pro rata basis.								
** Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).									

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2025-26		Budget 2026-27		
					Price	% Increase	Price	% Increase	
Environmental Health	Sporting Clubs Season Registration - Class 2 & 3 New registration*	Per registration	N	N	\$421.00	2.9%	\$436.00	3.6%	
	Associated fixed premise (temporary food)	Per renewal	N	N	\$0.00	0.0%	\$0.00	0.0%	
	Associated fixed premise (temporary food) New registration*	Per registration	N	N	\$105.00	2.9%	\$109.00	3.8%	
	Aquatic facilities*	Per registration	N	N	\$343.00	3.0%	\$355.00	3.5%	
	Late Payment Fee	Per registration - paid after 30th January		N	N	10%	New	10%	
		Per registration - paid after 28th February		N	N	20%	New	20%	
*All new Environmental Health business registrations will be charged on a monthly pro rata basis.									

End of the budget document.